

2008

Town of Clinton Annual Report

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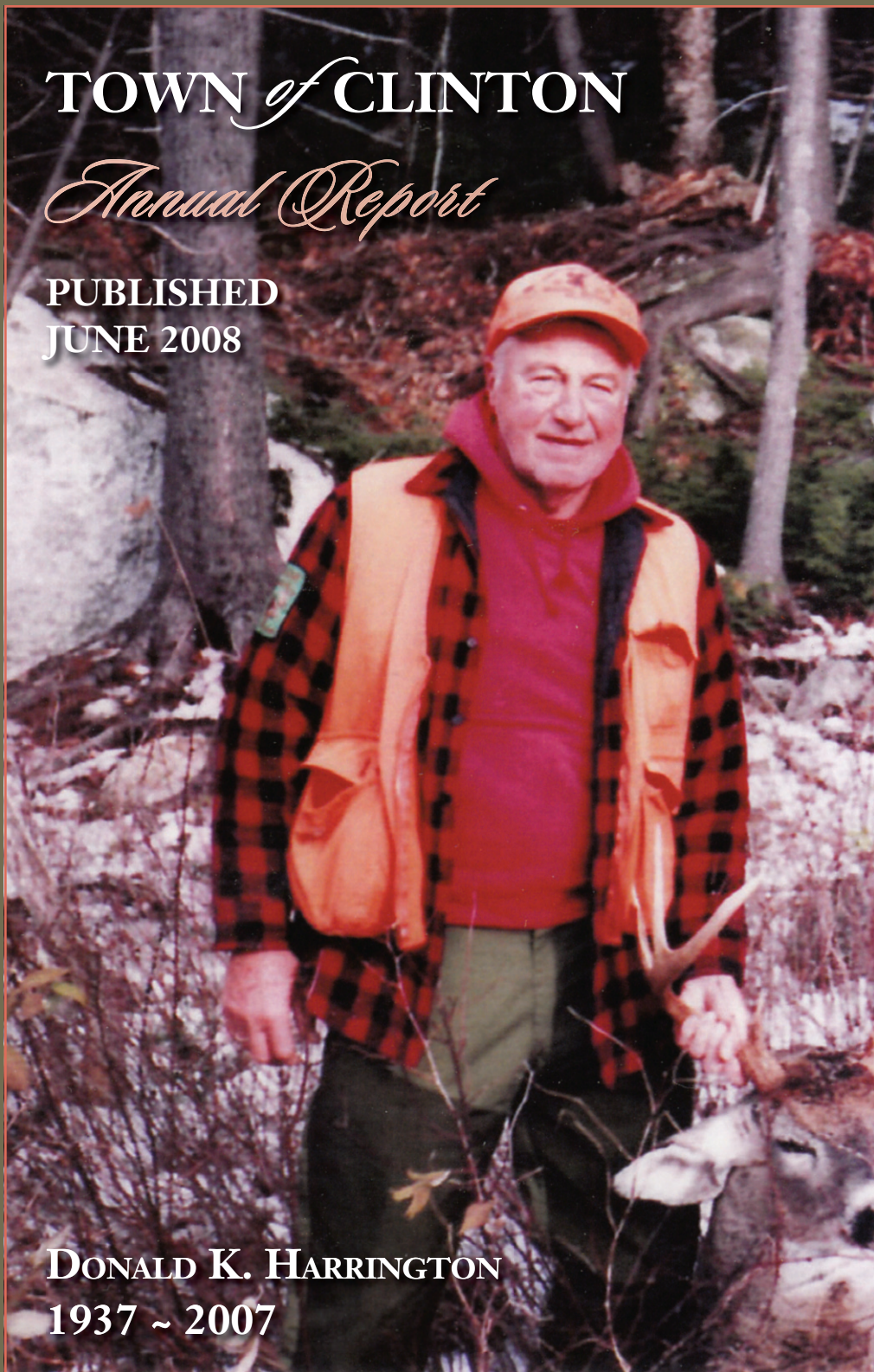
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TOWN *of* CLINTON

Annual Report

PUBLISHED
JUNE 2008

DONALD K. HARRINGTON
1937 ~ 2007





TOWN of CLINTON

ANNUAL REPORT



Published June 2008

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MESSAGE FROM THE BOARD OF SELECTMEN

The FY 2008-2009 municipal budget presented by this Town Meeting warrant provides for a \$2,033,867 Operating Budget and \$80,000 Capital Improvement Budget, which is an overall \$324,249 increase from last year's municipal expenditures approved by the 2007 Town Meetings. Much of this increase is attributable to the non-funding of road improvements last year, and the proposed expenditure of \$190,000 for road pavement projects this year. The FY 2008-2009 budget includes funding of the Town's capital improvement plan for the Town's vehicles, equipment, and properties in the sum of \$80,000, compared to only \$9,000 being funded at last year's Town Meeting. This budget also provides for increased code enforcement services (\$10,903) to 3 days per week and increased police services (\$16,634) close to a "24/7" local coverage utilizing an on-call system for the department. Much of the remainder of this budget increase arises from general assistance needs (\$9,517) and from utility and fuel costs incurred by the Town.

In FY 2008-2009, the Board recommends applying \$80,000 from the undesignated fund balance (surplus) to fund capital reserve accounts under the Town's capital improvement plan. The Board also recommends transferring \$135,000 from the undesignated fund balance to reduce the amount required to be raised by property tax commitment. The Town continues to have a solid financial position, as reflected by the Audit (as of 6/30/2007) undesignated fund balance (UFB) at \$939,967.

With regard to the Town's road improvement plan, \$190,000 is the projected annual expense required to maintain 44 miles of Town roads. This road improvement expense formerly was paid by withdrawals from the Town's surplus account and this expense was therefore not included in the Town's ("LD 1") tax cap limit. We cannot continue to fund the road improvement plan by withdrawing from the surplus account year-after-year; and, consequently, the Town inevitably needs to increase the present tax cap limit for this purpose.

The goal of the Board during the FY 2008-2009 budget process is to improve the quality of municipal services to Clinton citizens. The Board is focused upon better police protection, stricter enforcement of the Town's land use ordinances, and improved roads. The Board will move forward on plans for the revitalization of the Village District; and, in the upcoming year, will oversee the improvement of the Mill Site Park Project funded under the Maine Community Enterprise Grant Program for \$150,000.

The success of our Town government depends upon all those volunteers who constructively participate in it. The Board expresses its gratitude to each citizen. Like Don Harrington, who has contributed in some important way to the community. The Board specifically thanks those members of the Budget Committee for their work on this budget proposal.



DEDICATION OF JUNE 2008 ANNUAL REPORT

The Board of Selectmen are pleased to dedicate this years
Annual Report to



Donald K. Harrington

1937 - 2007

Donald K. Harrington was born on September 30, 1937, in Pejepscot, the son of Maxwell E. Harrington and Barbara (Goodwin) Harrington. He graduated from Brunswick High School, where he excelled in baseball, later carrying this passion as an American Legion player.

On October 12, 1956, He married the love of his life, Nancy Welner, at a ceremony at Topsham Baptist Church. They celebrated 50 years together on October 12, 2006. Don's love and dedication to his family was an inspiration to all who were blessed to know him.

In 1957, he began his career with Central Maine Power Company, beginning in the line department and ending as the vice-president of the northern division, where he retired in 1994.

It was important to him to always give back to a world that he felt had given him so much. This was done in many ways. He was past president of the Rotary Club and the Chamber of Commerce in Rockland.

He served on the board of directors of Inland Hospital and Eastern Maine Medical Center, and most recently, was an active member of the Clinton Lions Club. He also served on the Clinton Budget Committee, Clinton Personnel Advisory Board and the Clinton Charter Commission.



TOWN OF CLINTON 2007 ELECTED OFFICERS

Selectmen, Assessors & Overseers of the Poor

Randy Clark	Term Expires 2008
Stephen Hatch	Term Expires 2008
Joseph Massey	Term Expires 2009
Chester Nutting	Term Expires 2009
Jeffrey Towne- Chairman	Term Expires 2010

Appointed Officers and/or Employees

James Rhodes

Town Manager, Treasurer, Road Commissioner, Tax Collector, Web Master

Clinton Town Office 426-8511

Pamela M Violette	Town Clerk, Office Manager, Registrar of Voters, Payroll, General Assistance Director
Shirley Bailey	Deputy Town Clerk
Hamlin Associates	Assessing Agent
Robert Sharkey	C.E.O. & Plumbing Inspector
Ernest Marriner	Bookkeeper
Robert Sharkey	Health Officer
Gary Petley	Emergency Manage- ment Director

Police Department 426-9192

Charles Runnels	Chief of Police
Craig Johnson	Sergeant
Jeffrey Belanger	Police Officer
David Huff	Animal Control Officer

Transfer Station/

Recycling Center 426-8187

Gerald Howard, Sr.	Director
Willis "Duke" Wheeler	Attendant
Kenneth Williamson	Attendant

Boards and Committees

Fire & EMS Department 426-8522

Gary Petley	Fire Chief/EMS Director
Mark Bellaire	Fire Fighter/EMT
Doug Hillman	Fire Fighter/EMT
Travis Cousins	Fire Fighter/EMT

Highway Department 426-8511

Clayton Pierce	Foreman
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Brown Memorial Library 426-8686

Cheryl Dickey-Whitish	Library Director
Cindy Lowell	Library Attendant

Board of Appeals

Grace Boyden	Term Expires 2009
Suzanne Caverly	Term Expires 2008
Ricky Crommett	Term Expires 2008
2 vacancies	

Budget Committee

Roger Barber	Bruce Bean
Kim Dixon	Michelle Flewelling
Blynn Galusha	Tammy Knight
Phil McCarthy	Bruce Salisbury
Rebecca Turlo	Naomi Wiswell

**Cemetery Committee**

Eva Marie Barber Keith Graham
Earl Pratt – Deceased
3 Vacancies

Sexton

Malcom Smith – Sexton

Civil Constables

Mark & Robin Sellinger
Eugene Hutchins

Economic Development Committee

David Record Brant Winsor
5 Vacancies

FirstPark Representative

David Record
Greg Brown, Alternate

KVCOG Representative

James Rhodes

Library Trustees

Marge Goodwin	Term Expires 2008
James Turcotte	Term Expires 2010
Rebecca Turlo	Term Expires 2009

Personnel Advisory Board

Kenneth Abbott	Term Expires 2009
Everett Flannery, Jr.	Term Expires 2008
Roger Barber	Term Expires 2010

Planning Board

Michael Hachey	Term Expires 2010
Marie Barber	Term Expires 2010
Jane Beecher	Term Expires 2009
Justin Cote	Term Expires 2009
Carroll DuBois	Term Expires 2009

Parks and Recreation Board

Kim Dixon	Term Expires 2010
Melissa Zawistowski	Term Expires 2009
Willie Mooney	Term Expires 2010
2 Vacancies	

Road Committee

Keith Graham	Robert Lawrence
Norman Richardson	

S.A.D. #49 Superintendent of Schools

Dr. Dean Baker

S.A.D. #49 Directors

Sonia Ballew	Term Expires 2008
Janice Chesley	Term Expires 2010
Marie Strout	Term Expires 2009

Sealers of Weights and Measures

Luke Goodblood

Water District

Andrew Fitzpatrick	Plant Manager
Daphne Paulette	Office Manager

Water District Trustees

George Clark III	Term Expires 2009
Michael Schimpff	Term Expires 2008
Scott Hood	Term Expires 2010

Town Garage Advisory Committee

Bruce Bean	Roger Barber
Ray Pickering	Jeffrey Pierce
Wayne Hughes	

If you are interested in joining any of the Town of Clinton Boards and/or Committees, please contact the Clinton Town Office at 426-8511, a current committee member, or one of your Selectmen.



TOWN MANAGER'S REPORT

I hereby submit my report to the citizens of the Town of Clinton, Maine. I will focus my report on the following items of interest: municipal budget, road reconstruction / paving, tax cap increase and Lease / Purchase of 2 Police Cruisers.

MUNICIPAL BUDGET

The budget committee provided the Board of Selectmen with a budget that was researched, discussed, and evaluated for cost effectiveness. The budget committee's detailed budget report can be seen on the Town's Web Site. The budget committee has recommended a \$2,029,953 municipal budget. The Board of Selectmen has recommended a municipal budget of \$2,033,867. The Board of Selectmen has recommended funding the Kennebec Valley Council of Governments (KVCOG) in the Non-Profit / Community Service Account at \$3,914. KVCOG is a regional organization that provides the following services to member municipalities: works directly with municipal officials and citizens on specific local issues. KVCOG helped Clinton prepare and administer the \$301,500 CDBG Public Infrastructure Grant that the town spent on water and sewer upgrades. KVCOG worked with Clinton on the update to the Town's Comprehensive Plan. KVCOG provides a joint purchasing program for member communities and Clinton uses this program to purchase, at a lower cost, its road salt for winter plow operations. KVCOG also works collectively on regional issues that transcend municipal boundaries, things like business attraction and retention, community and economic development and strategic planning, business finance, and business counseling. The budget committee and Board of Selectmen are in agreement on all other budget items. The increase from the approved FY 07 / 08 Municipal Budget is \$253,249. The increase is due to the following reasons: \$190,000 (75%) Road Reconstruction and Paving, \$35,984 (14%) Public Safety (\$5,400 Plow Contract increase, \$14,000 Road salt for winter plowing, \$9,250 liquid calcium chloride for winter plowing, \$7,334 increase police presence with on-call system and additional reserve officer hours), \$12,074 (5%) Fuel cost increase, and \$14,675 (6%) Personnel 2.3% Cost of Living Adjustment (COLA).

ROAD RECONSTRUCTION / PAVING

The Town of Clinton has 44 miles of roads that is the Town's sole responsibility to maintain. An 18-Year Paving Strategies Plan has been developed and approved to fix all of Clinton's local roads through either reconstruction, reclaim, or shim and overlay. The estimated cost over the 18-years is 5-million dollars. The first year cost in the annual operating budget is \$190,000 dollars. The following roads are in this years paving plan: Upper Bellsqueeze Road (Gravel Section), Church Street, Lamb Avenue, Pearl street, Railroad Street, Spring Street, Victor Lane, Winn Avenue, and Morrison Avenue. The only way to maintain the local roads on an annual basis is funding through the annual operating budget. Paving is an annual maintenance cost and should be funded through the annual budget.



TAX CAP INCREASE

The Budget Committee and Board of Selectmen are recommending a increase to the tax cap under LD 1 to fund Road Reconstruction and Paving in the Annual Operating Budget. Paving cannot be accomplished without an increase in the tax cap. This tax cap will carry through the entire 18-year paving plan. If either the paving budget or the tax cap increase does not pass, then paving will not be done this year. Both article 25 Road Reconstruction / Paving and article 26 Tax cap increase for paving must pass for the paving plan to be implemented.

LEASE / PURCHASE OF 2 POLICE CRUISERS

The current police cruisers are at the end of their life cycle for safe law enforcement work, not only to the police officers, but to the safety of the public as well. The advantages of a Municipal / Lease Purchase are:

1. Obtain needed police cruisers at current prices, while taking advantage of tax-exempt low interest rates and avoiding large lump-sum expenditures.
2. Accumulates equity with every installment and realize ownership with a final payment of \$1.00 at lease end.
3. Maximize limited budget funds, as only the current year's lease payment is included in the budget.
4. Avoids the repercussion of a tax increase or the expense and complexity of a bond issue to finance vehicle acquisitions.
5. No down payment or security deposits are required and there is no pre-payment penalty.
6. Ends the financial and operational struggle of keeping worn-out vehicles in service.

Sincerely,

James W. Rhodes
Town Manager

TOWN CLERK/REGISTRAR OF VOTER'S REPORT

Statistics from April 15, 2007 – April 15, 2008

The Town Clerk's Office maintains records of marriage, birth and death for Clinton residents.

BIRTHS

38

DEATHS

23

MARRIAGES

30

Motor Vehicle & Excise Tax Statistics:

Registrations: 4024

Excise Tax transactions: 3760

Hunting & Fishing License

1,126

Dog Licenses

Male/Female 150

Neutered/Spayed 294

Kennels 8

Recreational Vehicles Registered

Boats: 237

Snowmobiles: 525

ATV'S: 165

REGISTRAR OF VOTERS

The total registered voters as of April 15, 2008 is 2360 with the following break down:

Democrats

681

Republicans

668

Green Independent

78

Unenrolled

933

Respectfully submitted,

Pamela M. Violette

Town Clerk/Office Manager

Registrar of Voters

GENERAL ASSISTANCE

May – March

The Town of Clinton administers a program of general assistance that is available to all persons eligible to receive assistance in accordance with the standards of eligibility under Title 22, M.R.S.A., Section 4301, et al. The guidelines are strict and documentation of information is required. All information is confidential.

Sixty-two cases, 140 people, have been served with expenses totaling \$18,229.00. The State reimbursement was \$9,966.28 (\$2,471.95 reimbursement from a resident).

Applications for assistance are taken by appointment, Tuesday and Thursday, 1 p.m. to 3 p.m.

Respectfully submitted

Pamela M. Violette

General Assistance Director

*IN MEMORY OF*

Ronald E. Hodnett	June 25, 1941 – April 15, 2007
Vernal R. Campbell	August 27, 1951 – April 27, 2007
Lois H. Skidgel	August 12, 1923 – May 9, 2007
Donald K. Harrington.	September 30, 1937 – May 31, 2007
George A. Bellows.	April 11, 1920 – July 2, 2007
Theron A. Tozier	June 16, 1923 – July 9, 2007
Doris K. Philbrick	October 16, 1918 – September 10, 2007
Kenneth A. Crommett.	June 11, 1927 – October 1, 2007
Tracy J. Small.	May 15, 1966 – October 11, 2007
Marvin D. Douglass.	March 14, 1953 – October 23, 2007
Thomas P. Lindell	June 28, 1957 – October 27, 2007
Phyllis A. Marquis	September 9, 1946 – November 2, 2007
Ivalee H. Vest.	February 25, 1927 – November 18, 2007
Ralph R. Scott	February 13, 1918 – December 20, 2007
Donald O. Trask	March 12, 1924 – December 21, 2007
Irene R. King	August 24, 1916 – December 25, 2007
Marianne B. Pratt	September 28, 1940 – January 14, 2008
Trenetta C. Saba	November 7, 2007 – February 7, 2008
Donald A. Cormier	October 5, 1934 – February 20, 2008
Lewis E. Howard.	October 19, 1951 – January 23, 2008
Terrance R. Call.	November 8, 1957 – March 8, 2008
Stephen A. Langlais.	December 13, 1954 – March 21, 2008
Richard L. Gurney.	August 13, 1937 – April 10, 2008
Dana Williamson.	August 16, 1954 – April 14, 2008



CLINTON FIRE & EMERGENCY MEDICAL SERVICES

To the Citizens of the Town of Clinton:

The Clinton Municipal Fire Department and Emergency Medical Services responded to 515 alarms in calendar year 2007 as follows:

8	Structural Fires	36	Vehicle Accidents (EMS and Fire)
7	Vehicle Fires	3	Fuel/Oil Spills
4	Grass/Woods/Brush Fires	16	Power lines down
13	Mutual Aid Fire Calls	3	Electrical malfunction / Fires
7	Unpermitted burn/smoke investigation	3	Carbon monoxide alarms activation
3	Equipment / Appliance Fires	5	Smoke / Fire Alarm activations
396	Emergency Medical Calls	11	Calls for Public Assistance

In-house training included: Driver/pump operator training; infection control; Hazardous materials refresher; Hazard Communications, SCBA/Respiratory protection standard refresher, fire extinguisher training, emergency evacuations, personal protective equipment, ladder training, hose deployment, hybrid vehicle emergency response, scene size-up & response tactics, pump operations, hydrant operations, drafting/relay pumping, forestry training, firefighter safety.

Several firefighters attended fire attack schools and other training, specializing in structural fire attack; emergency vehicle operators course; SCBA; Blaine House Conference on Emergency Response; pump operations, firefighter certification through Firefighter 1 courses, rapid intervention team, advanced tactics and strategies, advanced extrication, State Forestry wildfire training academy, Safety Officer, advanced fire attack, Hazardous materials technician level course, Incident Command System levels 300/400.

Firefighters Anthony Barton and Derek Gerow achieved Firefighter-1 certification and Anthony Barton also achieved EMT-I certification.

Paramedics and EMT's continue to spend many hours attending continuing education classes and refresher courses in order to maintain licenses. The Clinton Ambulance Service continues to be highly respected by area EMS services and hospitals as a provider of quality-level patient care.

Using Homeland Security grant funds, we purchased and installed a new Motorola base station radio system. We also purchased 30 Motorola fire pagers through the budget process.

On April 14, 2008, Clinton Fire Department was saddened with the passing of department member Dana L. Williamson. Dana joined the department in 1991 and had been an active member for the past 17 years, serving in traffic control and dispatch operations. In 2005, Dana became the dispatch supervisor, and was also the recipient of the 2005 Department Member of the Year award. Dana will be missed by all of us at Clinton Fire & EMS.



I thank the Citizens, the Board of Selectmen, and the Town Manager for the tremendous support throughout the year. I also thank the Town Office Staff, Clinton Police Department, Clinton Code Enforcement Office, Clinton Highway Department, and the Clinton Transfer Station for their help and support.

Thank you to all Fire and EMS personnel and families for your many hours of time, and for your help, support, and trust throughout the year. You are true professionals.

A special thanks to Assistant Chief Tim Fuller for his never-ending assistance and guidance.

Respectfully submitted,

GARY L. PETLEY

Fire Chief

Director of Emergency Medical Services

Emergency Management Director



CLINTON POLICE DEPARTMENT

27 Baker Street
Clinton, Maine 04927

Chief Charles A. Runnels
(207) 426-9192
Fax: 426-9473

The Clinton Police Department suffered turmoil from August through November of 2007. Chief Randy Wing left for another police job in Newport, and his replacement, Andy Hill, only stayed for two weeks, before he left for a federal police job with the Navy in Georgia. This left only one full-time officer, Craig Johnson, who was hired on September 3, 2007. Officer Jeff Belanger was hired full time in October giving the department two full time officers. I assumed command of the department on November 26, 2007.

Since that time, things have changed for the better. The Clinton Police Department has three full-time and nine reserve officers. We have achieved nearly 24-hour, 7-days a week coverage. We still have occasions that the Sheriff's Department and / or State police have to cover calls, but they are few compared to the past

Three officers have been appointed to either supervisory or specialized positions. Craig Johnson was appointed to the rank of Sergeant, and Officers John Robertson and Jeremy Buzzell were appointed to the ranks of detective. These appointments were made to take advantage of the special skills and expertise of these officers and involved no pay increases. Sgt. Johnson, Detective Robertson and Detective Buzzell are commended for being willing to take on extra work and responsibility without additional compensation.

Another specialized position of Community Resource Officer has been created and assigned to Officer Scott Richards. This position will deal with school matters, community policing matters such as Neighborhood Watch, and other community functions.

The following reserve officers have been hired since December of 2007: Michael Ellis, Garrett Buzzell, Ben Stearns, Christopher Parker, Jay Pawlak, and Josh Cuetera. Animal Control Officer David Huff has been transferred from the Town Clerk's supervision to that of the police department. Since the Animal Control Officer is in fact a law enforcement officer, it is logical for him to work under the supervision of the police department.

A great deal has been accomplished in the last five months. The department has been reorganized for more effective operation. It has been brought up to full strength with trained personnel. We have come the closest to 24 / 7 coverage the Town of Clinton has ever had. We still have a long way to go, but we are moving in the right direction.

I would like to thank the Selectmen and Town Manager for the outstanding support I have received since I became chief. I could not be happier with the dedication and quality of my officers. In addition, I have received a friendly welcome and wonderful treatment from the citizens of Clinton.

Respectfully submitted,

Charles A. Runnels
Chief of Police
Town of Clinton



CLINTON/BENTON RECYCLING/ TRANSFER STATION

We have received recycling and municipal waste data from the State Planning Office for the year 2007. The State of Maine has a recycling goal of 50% and a benchmark of 35%. We achieved a recycling rate of 26.67%. This is a reduction of 9.62%. The numbers are as follows:

RECYCLING	2006	2007
Tons of Municipal Recycling:	489.50	459.60
Tons of Commercial Recycling:	0.00	0.00
Tons of Bulky Recycling:	339.42	175.60

WASTE

Tons of Municipal Waste:	2,370.36	2,400.44
Tons of Commercial Waste:	461.13	328.64

SUMMARY

Tons of Total Recycled:	828.92	635.22
Tons of Total MSW:	3,893.44	2,729.08

Municipal Recycling Rate:	17.12%	16.07%
Base Recycling Rate:	21.29%	17.67%
Compost Credit:	10%	4%
Bottle Bill Credit:	5%	5%
Adjusted Recycling Rate:	36.29%	26.67%

We hired a new company called M.B.M. Grinding to grind up our clean wood and brush. They did a very good job and it saved the town a lot of money by not having it sent to capital city transfer where we used to send the demo and construction debris. M.B.M. Grinding charged the town \$27.00 per ton. We had 66.54 tons, which cost the town \$1,796.58. If we had sent it to capital transfer, it would have cost the town \$4,816.17. The town saved \$3,019.59.

We sent 20.13 tons of computer monitors and T.V.'s to Universal Services for the year 2007 that the residents did not pay for. This is quite an accomplishment from years past when residents had to pay to drop off these items.

I would like to thank all Department Heads for their help when needed during the year. I would also like to thank the Town Office Staff who are very helpful on a daily basis. I would also like to thank Willis Wheeler and Kenneth Williamson for their part in keeping the Transfer / Recycling Center running smoothly on a daily basis. I would also like to thank our part-timer, Charles Dyer, for helping us out at any given time.

Respectfully Submitted,

Gerald E. Howard, Sr.
Director, Solid Waste / Recycling Center





HIGHWAY DEPARTMENT

Well it's time again for the Highway Departments annual report. This report is to give the residents an overview of last year's accomplishments and expenses from May 01, 2007 to April 23, 2008

Brush/Tree Removal

Four deceased Dutch Elms were removed from the Town Office.

One large Maple tree was removed from Church Street. Total Cost \$1,850.00

Calcium

Dust control of 4.82 miles of dirt roads.

Starting this spring flake calcium will be replaced with 35% liquid

calcium for dust control. Total Cost \$2,035.00

Cold Patch

As of April 23, 2008 40.71 ton of patch has been applied to town roads. . . Total Cost \$2,768.47

Culvert Replacement/Ditching

A total of 260 feet of culverts have been changed and the topside of the Rogers Road was ditched. Department personal and equipment

replaced 130 feet of culverts. Total Cost \$3,037.50

Equipment

1993 1520 FORD Multi Tractor has 3,129 hours and needs replacing.

1999 GMC One-Ton Dump Truck Replaced.

2004 350 Supper Duty One Ton 21,000 miles at purchase as of April 23, 2008 has 32,538.

1999 New Holland 555E Backhoe loader has 3,011 starting to have parts replaced.

Grading

All roads have been graded more than they have been in the past and are starting to come back into shape after nothing being done for a few years.

Road Overlays

None last two years.

Road Reconstruction

None last two years.

Signs / Missing

Yes I know that there are signs missing all over and when my part-time person returns to work these signs will be reinstalled as soon as possible.

Snow Removal

As of April 23, 2008 snow hauled off from compact area was 8,334 yards. . . Total Cost \$7,504.90

Street/Sidewalk Sweeping

As of April 23, 2008 all sidewalks and streets have been swept with the exception of the Holt Road and the McNally Road ran out of money because of the harsh winter.

**Gravel**

A total of 418 yards of 6" minus gravel and 100 yards of 6" minus gravel was added to the following dirt roads Goodrich Road, Upper Bellsqueeze Road and the Rogers road.

Total Cost \$4,490.00

Plowing Contract

..... Total Cost \$185,400.00

Salt

Salt for highway department and plow contractor. Total Cost \$24,600.00

Uniforms

Uniform Budget for 2007-2008 was \$950.00 expended was \$830.00.

Request for 2008-2009 was \$595.00 a reduction of \$355.00. Total Cost \$830.20

Fuel/Oil/Grease/Hydro Oil

This line is out of my control. I budgeted \$5,900.00 and as of 03/14/2008 the department has expended \$6,427.67 with three months to go.

Well as you can see it's been a very difficult year to keep the lines on target with the fuel prices going up as fast as they have and there is not much this department does that isn't oil related. Here are a few accomplishments this department has achieved. Shingling of the salt shed below the expected sum of money. The department has moved from using flake calcium to 35% liquid calcium for dust control with a 2,500 gallon poly tank with pad and transfer pump. The purchase of a used 2004 Ford 350 Super Duty. It was recommended by the Budget Committee and Board of Selectman that we purchase a 2008 Ford 450 Super Duty dump truck but was voted down. Some of the other defeated recommendations were for the money to fund the 1993 Ford 1520 sidewalk tractor, the 1999 GMC one ton dump truck, the 1999 New Holland 555E backhoe and the 2004 Swenson sander that are on a ten and six year capital improvement plan. The highway garage, road reconstruction and road resurfacing was defeated for the second year in a row and it still boils down to that sometime or another you will have to do all items at a sharply increase in money. I would like to thank all the employees, residents, contractors and the ones that stop you and say you did a good job.

HAVE A SAFE SUMMER

Sincerely Yours,
Clayton W. Pierce
Douglas Hillman



Last Passenger Train Boston /clinton # 1498 June 1953



BROWN MEMORIAL LIBRARY

To the Citizens of Clinton,

Brown Memorial Library has once more shown impressive statistics. The overall number of patrons who visited our library this past year was 7,714. We registered 166 new patrons in 2007 and circulated materials numbering 5659. Computer usage was 98,262 minutes in 2007 and the number of patrons using the computers has increased from 2,223 to 2,404. We have three computers with internet access and the library has wireless capabilities.

We thoroughly enjoyed our Summer Reading Program this year and had a capacity turnout. We combined the national theme of “Get a Clue @ Your Library” with good nutrition-based education and snacks provided with a grant from the Maine Nutrition Network. The name of our program was “Appetite for Mystery”. We were busy during the eight weeks of the summer. During the course of the summer, the children were entertained by the Rhythm Inlet with their percussion instruments from around the world; the mysterious magic of Conjuring Carroll, and Pastor Katherine Russo who showed the children how to put on a clown face. We also had a two-part program from North Star Planetarium which was sponsored by the Friends of Brown Memorial Library.



Percussion instruments from around the world



A magician visits the library

Other activities during the year included a visit by Judy Pancoast with her fun and lively music, the bell choir from the Brown Memorial United Methodist Church, a spooky Halloween party, a Christmas party, a volunteers get-together and a Walk-a-thon to benefit the Friends Group.

We have several interesting groups that meet at the library. The award-winning Photography Club, the Book Discussion Group, the American Folk Music Group, and the Poetry Group are fun, informative and a great way to get to know people. Besides social groups, the Brown Memorial Library Trustees, Parks and Recreation, the Clinton Historical Society, and the Friends of Brown Memorial Library are community-based organizations which meet here.

We would like to take this opportunity to invite the townspeople to come into the library to acquaint, or in some cases, re-acquaint themselves with this beautiful gift that William W. Brown gave to the citizens of the town of Clinton. He donated this treasure to the townspeople in memory of his parents, Jonathan and Betsey Michaels Brown. Ground was broken for the project in 1899 and the library opened for public service the following year.

William Brown realized the material vision he had for the library. The building itself was constructed of red granite from Conway, New Hampshire and the trim from red freestone from



Longmeadow, Massachusetts. The slate for the roof was quarried from the bank of the Sebasticook River a short distance from the Holt Road in Clinton and the ledge for the foundation came from the land of J.T.Ward, a Clinton farmer.

This library is truly something for the citizens of Clinton to be proud of.



Brown Memorial Library

In closing, I'd like to thank Cindy Lowell for her fine work as assistant librarian. Our wonderful trustees, Jim Turcotte, Marge Goodwin and Becky Turlo, have been supportive and trustworthy servants of the town of Clinton and I am grateful to them for their efforts on behalf of the library. My appreciation also goes to the Friends of Brown Memorial Library for their hard work and dedication. Additional thanks are owed to the volunteers who read at story time and help with the Summer Reading Program as well as to all the generous people who have donated materials to the library.

Finally, I wish to thank all our awesome patrons for making this job so interesting and enjoyable.

Respectfully submitted by,

Cheryl Dickey-Whitish
Library Director

SUMMER HOURS May 1st through November 30th

Monday and Friday	11:00 am to 4:00 pm
Tuesday and Thursday	11:00 am to 8:00 pm
Wednesday	11:00 am to 6:00 pm
Saturday	10:00 am to 2:00 pm

WINTER HOURS December 1st through April 30th

Monday, Tuesday and Wednesday	10:00 am to 5:00 pm
Thursday	11:00 am to 8:00 pm
Saturday	10:00 am to 2:00 pm

Telephone (207) 426-8686



CEMETERY COMMITTEE

First I would like to thank all the members of the cemetery committee for all their efforts in making our year a successful one. I would especially like to thank Earl Pratt for his years of continuous work on the committee along with his devotion to the Town of Clinton. He has been very frugal with the cemetery budget over the years and I think “thanks to Earl” our cemeteries are in outstanding condition. However, we must not allow the cemeteries to lapse into disrepair as can easily happen. Our goal is to continue the regular maintenance, along with setting aside special funds which may be used at a future date to repair, clean, and adjust all monuments as necessary in all the cemeteries. This was undertaken in 2006 and the results were outstanding.

Following is a report of work completed in 2007 at the Town of Clinton cemeteries.

1. April 21 - Cleaned brush and trees from Nobles Ferry, Joy and Town House Hill cemeteries. Cut trees at the Evergreen and Potter cemeteries.
2. April 23 - Raked up debris where trees were cut at Evergreen cemetery.
3. April 24 - Hauled off brush and wood from Evergreen cemetery.
4. April 26 - Raked and seeded at Evergreen and Old Village cemeteries.
5. May 1 - Picked up sign made for Joy cemetery.
6. May 2 - Installed sign at Joy cemetery.
7. May 3 - Cut bushes and hauled them away at Village cemetery.
8. May 4 - Cut up and hauled brush from Potter cemetery.
9. June 15 - Finish spraying all the cemeteries roads and along edges.
10. August - Cut up and removed a tree that had blown down at Morrison Corner cemetery.
11. September - had a dead tree cut and removed at Evergreen cemetery at no cost.
12. Emptied all trash barrels for the winter.

Respectfully Submitted

A handwritten signature in black ink, appearing to read "Keith Graham", written over the printed name.

Keith Graham

Clinton Cemetery Committee Chairman



PARKS AND RECREATION BOARD

To the residents of the Town of Clinton:

The Parks and Recreation Board has seen change over the course of this past year. We said goodbye to our friend, Robin Getchell, and leader, Becky Turlo, who both served the community well with their countless hours of volunteer efforts towards the parks and activities. We would like to express a sincere thank you to them both for their years of dedicated service to the Board and to the community. A few new members, Kimberly Dixon, Willie Mooney and Melissa Zawistowski have come on board and look forward to a productive year. Strong efforts will be made to continue some of the ongoing projects and events to include: maintenance of the ice skating rink located behind the Town office at Cindy Blodgett Park and to hold the skate swap/skate party in February, the Sebasticook River Run from Burnham to Clinton in June, the Christmas Tree lighting (moved to the Mill Park on Main Street) in December along with regular field maintenance on the town's park areas of Gordon Field and the MARA Sports Complex as well as maintaining and improving the River Access Park, Cindy Blodgett Park and the Mill Park area. We also plan to maintain a presence at the Clinton Lion's Club Fair to raise awareness of the recreational activities and opportunities available within our community. Solicitation of new members and park friends will also be a priority.

Vandalism in the park areas has been an ongoing problem and to combat some of the issues, we replaced the two wooden benches and trash receptacle at the River Access Park with coated steel ones. We also replaced the wooden picnic table at Cindy Blodgett Park with the coated steel. Port-a-potties in these park areas, as well as at MARA, are also made available for the comfort of everyone.

The Board is also assigned as Tree Commissioners for the town, and must inspect and recommend trees for trimming and removal, as well as replanting, with the help of Public Works.

Future plans include a gazebo and boardwalk/trailhead at the Mill Park area, additional playground equipment at Cindy Blodgett Park and perennial gardens at both Cindy Blodgett Park and the fieldstone at MARA. This summer, we look forward to our first "Concert in the Park" event at the Mill Park area.

We would encourage families to visit the park areas and enjoy all that is available for outdoor recreation within our community. We not only thank past Board members for their efforts in creating these spaces, but we would like to also send a heartfelt thanks to volunteers such as Brant Winsor, Randy Dixon and Jim and Becky Turcotte whose efforts and participation help to make events run smoothly.

A special thank you to Stan Crowell for his long-term help with scheduling and maintenance at the MARA Sports Complex.

Respectfully submitted for the Board,

Kimberly Dixon
Chairman



CLINTON BOARD OF ASSESSORS REPORT FOR FISCAL YEAR 2007-2008

The assessment of all real estate and business personal property in Clinton is the responsibility of the Board of Assessors. In accordance with the Town Charter, Section 2.06 (c) the Board of Selectmen shall serve as the Assessors of the Town.

Assisting the Board is an Agent who serves on a part-time contract basis to perform record-keeping, valuation of new property, and other assessing duties as required. Any concerns about property taxes, ranging from ownership to valuation and exemptions should be referred to the Assessor's Agent, by contacting the Town Office staff.

The Board of Assessors wishes to point out that the Maine Legislature provides significant forms of tax relief of which taxpayers should take notice.

Homestead Exemption: This is available to all legal residents at their principal residence if they have lived there 12 months or have moved from a similarly qualifying residence. The exemption lowers the assessed value of the residential property each year. Presently, the exemption reduces the taxable value by \$13,000. Once qualified, taxpayers need not reapply annually.

Veteran's Exemption: This is available to veterans who served honorably during a federally recognized war period and have reached the age of 62 on or before April 1 of the year first qualifying. The exemption is also available to widows of same and to veterans of any age who have a 100% service-connected disability. Again, once qualified, annual reapplication is not necessary.

Applications for the exemptions above are made directly to the Town Board of Assessors and MUST be made no later than APRIL 1 for the year first qualifying.

Respectfully submitted,

Elizabeth Morin
Hamlin Associates



CERTIFICATE OF ASSESSMENT

CERTIFICATE OF ASSESSMENT TO BE RETURNED TO MUNICIPAL TREASURER STATE OF MAINE

County Kennebec, ss.

We hereby certify, that we have assessed a tax on the estate, real and personal liable to be taxed in the Municipality of Clinton for the fiscal year 07/01/2006 to 06/30/2007, at 14.5 mils on the dollar, on a total taxable valuation of \$124,282,700

Assessments:

1. County Tax	137,678.00
2. Municipal Appropriation	1,722,832.00
3. TIF Financing Plan Amount	47,000.00
4. School/Educational Appropriation	1,214,170.00
5. Overlay (Not to Exceed 5% of Net Assessment)	61,730.55
6. Total Assessments	3,183,410.55

Deductions:

7. State Municipal Revenue Sharing	325,000.00
8. Homestead Reimbursement	83,711.40
9. Other Revenue	972,600.00
10. Total Deductions	1,381,311.40
11. <u>Net Assessment for Commitment</u>	1,802,099.15

Lists of all the same we have committed to James Rhodes, Tax Collector of said Municipality, with warrants in due form of law for collecting and paying the same to James Rhodes, Municipal Treasurer of said Municipality, or the successor in office, on or before such date, or dates, as provided by legal vote of the Municipality and warrants received pursuant to the laws of the State of Maine. (Title 36 MRSA, section 712)

Given under our hands this 08/29/2007

Municipal Assessor(s)

Complete in Duplicate. File original with Tax Collector. File copy in Valuation Book



2007 CLINTON TAX RATE CALCULATION FORM

2007 MUNICIPAL TAX RATE CALCULATION FORM

BE SURE TO COMPLETE THIS FORM BEFORE FILLING IN THE TAX ASSESSMENT WARRANT

- | | | | |
|--|--------------------------|--------------------------------------|--|
| 1. Local Taxable Real Estate Valuation..... | \$ | 119,278,700 | |
| | | (Should agree with Page 1, line 6) | |
| 2. Local Taxable Personal Property Valuation..... | \$ | 5,004,000 | |
| | | (Should agree with Page 1, line 10) | |
| 3. Total Taxable Valuation (Line 1 plus line 2)..... | \$ | 124,282,700 | |
| | | (Should agree with Page 1, line 11) | |
| 4. Total of all Homestead Exempt Valuation | 4(a) \$ | 11,546,400 | |
| | | (Should agree with Page 1, line 14f) | |
| Total of all Homestead Exempt Valuation divided by 2 | 4(b) \$ | 5,773,200 | |
| 5. Total Valuation Base (Line 3 plus line 4(b))..... | \$ | 130,055,900 | |
| 6. Municipal Fiscal Year = | 07/01/2006 to 06/30/2007 | | |

APPROPRIATIONS

- | | | | |
|--|----|-------------------------------------|--|
| 7. County Tax..... | \$ | 137,678.00 | |
| 8. Municipal Appropriation..... | \$ | 1,722,832.00 | |
| 9. TIF Financing Plan Amount..... | \$ | 47,000.00 | |
| 10. School/Educational Appropriations..... | \$ | 1,214,170.00 | |
| | | (Adjusted to Municipal Fiscal Year) | |
| 11. Total Appropriations (Add lines 7 through 10)..... | \$ | 3,121,680.00 | |

ALLOWABLE DEDUCTIONS

- | | | | |
|--|----|--|---|
| 12. State Municipal Revenue Sharing..... | \$ | 325,000.00 | |
| 13. Other Revenues..... | \$ | 972,600.00 | |
| | | (Revenues not accounted for in Municipal Appropriation which may be used to reduce the commitment such as Tree Growth and Veterans reimbursement, trust fund income, etc.) | |
| | | Do not include any Homestead Funds | |
| 14. Total Deductions (Line 12 plus line 13)..... | \$ | 1,297,600.00 | |
| 15. Net to be raised by local property tax rate (Line 11 minus line 14)..... | \$ | 1,824,080.00 | |
| 16. \$ 1,824,080.00 | X | 1.05 | = \$ 1,915,284.00 Maximum Allowable Tax |
| 17. \$ 1,824,080.00 | / | \$ 130,055,900 | = 0.014025 Minimum Tax Rate |
| 18. \$ 1,915,284.00 | / | \$ 130,055,900 | = 0.014726 Maximum Tax Rate |
| 19. \$ 124,282,700 | X | 0.0145 | = \$ 1,802,099.15 Tax for Commitment |
| | | (Selected Rate) | (Enter on Page 1, line 13) |
| 20. \$ 1,824,080.00 | X | 0.05 | = \$ 91,204.00 Maximum Overlay |
| 21. \$ 5,773,200 | X | 0.0145 | = \$ 83,711.40 Homestead Reimbursement |
| | | (Selected Rate) | (Enter on line 8, Assessment Warrant) |
| 22. \$ 1,885,810.55 | - | 1,824,080.00 | = \$ 61,730.55 Overlay |
| | | (Line 19 plus line 21) | (Enter on line 5, Assessment Warrant) |
- (If Line 22 exceeds Line 20 select a lower tax rate.)

Results from this completed form should be used to prepare the Municipal Tax Assessment Warrant, Certificate of Assessment to Municipal Treasurer and Municipal Valuation Return.



UNPAID REAL ESTATE TAXES

As of May 7, 2008 - 12 Noon

NAME	2006	2007	NAME	2006	2007
Abell, Carol & Michael		19.71	Booker, Sherwood & Laurie		77.48
Adams, Duane & Della		417.34	Booker, Sherwood & Laurie		76.03
Adams, Duane & Della		425.05	Booker, Sherwood & Laurie		425.35
Adams, Mandy & Scott Perry		669.68	Booker, Sherwood & Laurie		185.68
Adams, Timothy & Kristi	536.64	1,182.26	Booker, Sherwood & Laurie		392.67
Alley, James & Lisa		1,975.41	Booker, Sherwood & Laurie		68.76
Ames Family Land Co.		150.27	Booker, Sherwood & Laurie		169.71
Ames M.H. Tenant: Robin Madore		303.56	Booker, Sherwood & Laurie		269.93
Ames M.H. Tenant: Clarence Russell		166.75	Booker, Wayne & Amber Soucy		335.46
Ames, Timothy & Nancy		336.91	Bowers, Layne & Johnette	34.20	320.96
Antinarelli, Florence		104.91	Bowers, Lee		142.61
Bailey, Derek L.		587.52	Bowman, Kenneth & Marjorie	889.20	1,604.21
Bailey, Larry & Tammie		238.31	Brawn, Donna		779.16
Baird, James & Cathy		365.91	Brooks, Helen	168.76	480.46
Bardwell, Christie		101.94	Brooks, Theodore		168.56
Batchelder, Raymond & Linda	1,784.93	1,637.56	Brown, James		189.01
Bean, Bernard II & Lori		1,785.51	Brown, James		576.16
Beecher, Jane		315.72	Brown, James		383.31
Bellows, Richard Sr & Dianna		2,036.31	Brown, James		2,243.66
Berg, Ricky A.		1,029.28	Brown, James		91.86
Bernardini, Nathan		258.61	Bryand, Raymond III		276.01
Betts, Kenneth		1,099.61	Bryant, Randall & Alberta		332.56
Bickford, Ronald	2,137.26	1,965.26	Buchanan, Edward		35.31
Bickford, Ronald	364.72	316.61	Burnham, Elaine, Donald & Robert		675.50
Billings, Georgia Realty Trust	321.73	784.96	Burnham, Elaine, Donald & Robert		17.91
Blanchard, Edward		806.71	Butler, Melissa		806.71
Blanchard, Reginald		173.06	Butterfield, Linda		2,258.16
Bolduc, David & Jeanne	1,290.78	1,163.41	Buzzell, Richard & Laura		441.31
Booker, Luanne	342.15	895.16	Caffyn, Diane		13.56
Booker, Richard Sr	274.16	371.71	Cahill, Shawn		183.30
Booker, Sherwood & Laurie		93.46	Campbell, Tenley		294.86
Booker, Sherwood & Laurie		62.22	Cavanaugh, Thomas Jr.		551.92
Booker, Sherwood & Laurie		90.55	Chase, Edwin & Rosalie		840.06
Booker, Sherwood & Laurie		85.46	Cloutier, Duane & Kelley		1,405.56
Booker, Sherwood & Laurie		89.10	Collins, Garth & Debra		739.28
Booker, Sherwood & Laurie		66.58	Collyer, Sean & Bobbie Glazier		26.61
Booker, Sherwood & Laurie		66.58	Colson, David		183.21
Booker, Sherwood & Laurie		678.08	Cook, Jimmy	135.55	103.46
Booker, Sherwood & Laurie		116.70	Cook, Jimmy	174.52	139.71
Booker, Sherwood & Laurie		66.58	Cook, Jimmy	1,572.08	1,430.21
Booker, Sherwood & Laurie		65.13	Cote, Gene		953.16



NAME	2006	2007	NAME	2006	2007
Crowe, Ron	341.33	287.61	Gower, Kathy		198.43
Crowell, Stanley & Jean		1,231.56	Grard, Sandra		200.21
Curless-Clark, Glenn & Kelly		634.25	Gray Family Trust		177.41
Curtis, Judy	330.95	274.56	Green, Tammy	355.36	299.21
Daigle, Norman		1,343.21	Green, Wilmont		1,018.41
Daigle, Raymond & Pearl		207.86	Gregorie, Paul & Amy	216.05	252.81
Daigle, Raymond & Pearl		268.76	Grenier, Brenda		122.21
Daigle, Robert		12.11	Grenier, Daniel & Laurie	183.44	155.66
Davis, James Jr. & Georgine		626.83	Grotton, Daryl		10.02
Depalma, Roland	414.60	355.76	Gudis, Evangelos & Anna		1,049.09
Depalma, Roland	198.43	157.11	Hartley, Diana		329.48
Deutsche Bank		908.62	Holmes, Kevin & Holly		370.98
Dickey, Ralph		72.28	Holt Maud Heirs		216.56
Dixon Hester Heirs	124.63	93.31	Hood, Scott & Julie		1,344.66
Donahue, Richard		735.66	Hotham, Tracy		323.21
Dostie, Stephen		2,010.54	Hunter, Mark		1,135.86
Dostie, Stephen		1,536.78	Huntley, Betty Lou & Chaterine Schieferstein		237.60
Dostie, Wayne & Nolly		360.09	Ireland Errol & Kathleen Lathe	686.39	597.91
Douglass, William	163.58	244.11	Jenness, Fred		782.06
Douglass, William & Tonya	677.06	1,215.61	Johnson, Brent & Kimberly		892.26
Dow, Kenneth		702.26	Johnson, Brent & Kimberly		142.61
Dubay, Kim		190.53	Johnson, Robert Sr.		139.71
Dunton, Brock	375.62	319.51	Johnson, Robert Sr.		144.06
Dyer, Kevin	415.13	358.66	Johnson, Robert Sr.		322.41
Eaton, Tina	569.91	921.26	Johnson, Wendy & David	69.46	75.91
Elwell, Suzan	736.28	657.36	Johnston, Alan	290.43	1,830.41
Emery, Brenda & Ervin		606.61	Johnston, Clayton		202.64
Escajadillo, Victor		4,417.21	Johnston, Darold Jr.	1,063.66	961.86
Escajadillo, Victor & Luz		11.03	Jones, Mary		540.25
Fecteau, Philip		376.06	Kalander, Diane		96.09
Ferris, Nympha		587.76	Keller, Dennis		1,254.75
Flewelling, David & Michelle		473.42	Kennebec Mortgage Corp	244.67	193.36
Fossett, Nancy		198.43	King, Frank Jr.		129.56
Gauthier, April		376.06	Kitchin, Lawrence		175.23
Genthner, Mary		10.66	Kitchin, Lawrence, Auge, Karen & Warren		249.91
Gerow, Timothy Heirs		45.45	Krueger, Hans Sr.	126.19	94.76
Gilbert, Brian & Cheryl	227.40	357.21	Krueger, Hans Jr. & Henrietta		416.66
Gilbert, Edward & Sheila	369.93	309.36	Labelle, Paul Sr.		1,808.66
Giles, Keith Sr. & Keith Jr.		632.94	Labelle, Paul Sr.		45.46
Giroux, Victoria		136.08	Lafountain, Denise		119.41
Gordon, Bryan	637.63	3,687.86	Lagasse, Wallace		224.26
Gordon, Scott		209.31	Lam, Paula		647.21
Gordon, William		133.91	Lancaster, Julianne & Robert		757.41
Gordon, William		113.61	Laplante, Thomas & Carole		47.32



NAME	2006	2007	NAME	2006	2007
Lapointe, Paul		160.01	Oliveria, Fernando & Ana		1,138.76
Laverdiere, June		123.01	O'Neal Wayman & Lena		379.68
Lawrence, Carol & Patricia Chase		212.93	Page, Kianna & Nobert	552.32	476.11
Lawrence, Michael		439.86	Palmer, Ellsworth	205.69	144.06
Lee, Linda	581.06	1,034.36	Palmer, Ellsworth		168.71
Lemieux, Gilbert & Melanie		2,023.26	Palmer, June	280.73	233.96
Lepoer, Peter, Sithra & Richard	174.52	139.71	Patchell, Gale		393.87
Linnell, Patrick & Bette-Jean	628.71	547.16	Patterson, Chester & marlene		328.22
Lucas, Jeffrey		465.23	Pearson, Wayne & Karen		874.86
Lund, Douglas	284.28	239.76	Peavey, Dana & Darlene		320.96
Lund, Douglas	687.36	1,246.06	Pelletier Richard & Donna	695.21	852.07
Lund, Sarah	188.55	152.76	Perkins, Bruce & Bonnie		378.96
MacLean, Beatrice		236.86	Perry, Mary	127.74	0.00
Madore, Robin & David		229.61	Pincoske, Alyce		347.78
Maine Central Railroad	255.59	215.11	Pisgah Properties		2,580.78
Maine Central Railroad	162.04	128.11	Plante, Guy	277.63	318.06
Manzer, Dean		101.97	Plante, Marcel		587.03
Marin, Gerard		88.23	Plante, Marcel		74.46
Marin, Gerard & Patricia		438.41	Porter, Mark	498.79	441.31
Marin, Gerard & Patricia		183.93	Porter, Kim & Richard Allen		237.76
Marquis, Russell Jr.		1,138.03	Posick, Stacey		898.82
Marshall, Paul	1,919.00	1,762.26	Poulin, Leonard	124.63	93.31
Martin, Stephen		212.21	Poulin, Leonard	386.54	336.91
Martin, Thomas & Kristie		820.21	Poulin, Leonard Jr.	512.32	438.41
McAllister, April		1,882.61	Poulin, Ronald & Tina		705.21
McAllister, Lisa		150.38	Powers, Michael & Susan		1,545.48
McAllister, Roger Jr.		1,448.60	Powers, Michael & Susan		1,446.88
McCathy, Michael Sr. & Anne		542.81	Powers, Susan & Michael		223.81
McFarland, James		101.53	Predham, Philip Sr.		244.83
McGinley, Leo Jr.		9.97	Prescott Sherry & Francis		136.08
McLain, Terasia	1,302.19	1,177.91	Prescott Sherry & Francis		261.51
McVay, Mitchell	361.34	277.46	Prudy, Ann		261.92
Merrill Merchants Bank-TTEE	46.97	2,166.81	Rankin, Martin & Janet	1,043.18	950.26
Morrow, Linda		813.62	Rasco, Ivy		468.86
Michaud, Richard & Paula		1,628.29	Rasco, Ivy & Timothy Leise		600.49
Miville, Randy		77.36	Rediker, Jeffrey		1,404.58
Moody, Colburn		664.61	Rediker, Jeffrey		1,346.11
Mower, Lermond Jr.		32.41	Reuman, Christopher		541.36
Murray, Beverly - Heirs		225.31	Reynolds, Cheryl & Sanford	191.88	283.26
Musto, David & Angela		165.98	Reynolds, Cheryl & Sanford	181.68	299.21
Myers, Mark & Vicki		948.81	Rice, Anthony	1,088.23	1,009.71
Myers, Mark & Vicki		574.71	Rickards, Heidi		51.33
Nogeiro, Lorraine		214.38	Rolerson, Keith		705.93
O'Donnell, Margaret & John Cheever		515.98	Ronco, Jane		541.00



NAME	2006	2007	NAME	2006	2007
Roy, Norton & Gladys		340.53	Turcotte, James & Rebecca		158.56
Salsbury, Bruce & Julie	244.77	204.96	Walker, Willard & Pearlina		181.76
Salsbury, Bruce	97.05	126.66	Walker, Willard & Pearlina		244.11
Salsbury, Bruce		1,063.30	Walsh, Lawrence		490.69
Sancuk, James & Linda		434.06	Ware, Kathy	374.06	322.41
Sanders, Donald	1,524.14	1,401.21	Ware, Richard		154.93
Savage, Shane & John		103.46	Ware, Richard		186.11
Scanlin, Mark		651.97	Watson, Julie	674.95	605.16
Shorey, Ralph & Judith		479.12	Webber, Keith		1,244.89
Simpson, Delores & Loretta		129.56	Welch, Michael	1,164.67	1,060.46
Skidgel, Lois	396.72	695.06	Wells, James	176.07	141.16
Smith, Lucas		776.80	Wells, James	59.15	32.41
Smith, Joanna		111.12	Wells, James	112.16	81.71
Sordillo, Benjamin & Dianne		889.79	Wells, James	74.75	46.91
Soule, Douglas		84.61	Wells, James	62.28	35.31
Soule, Samanatha		84.61	Wells, James Jr.	774.72	697.96
Soule, Douglas		83.88	Wells, James Jr. & Ray Henderson	943.62	850.21
St. Pierre, Robert G.		191.91	Welsh, Leroy III		125.21
Stanhope, Cheryl		442.78	Wentworth, Tracy & Angela		421.73
Stanton, Jamie & Neila	109.04	78.81	Wentworth, Faith & Marc		495.68
Stewart, Gerald		573.26	White, Robert III & Amelia		433.84
Stewart, Paul & Crystal		617.43	Wiles, Stephen & Anita	124.67	344.16
Stinson, Harold & Jane		15.73	Williams, Herbert		361.56
Stinson, Jane		522.51	Williams, Jordan & Barbara		360.11
Stinson, Neil		889.36	Williams, Jordan & Barbara		725.51
Stokes, Martha		241.89	Williams, Jordan & Barbara		33.86
Strout, Timothy		157.11	Williams, Jordan & Barbara		380.41
Surette, Donald		574.71	Williams, Jordan & Barbara		2,226.26
Susi, David & Jane		885.01	Williamson, Dana & Theresa		758.86
Susi, David & Jane		93.31	Windy Acres Farm LLC		133.91
Susi, David & Jane		197.71	Windy Acres Farm LLC		927.06
Susi, Ted & Denise		181.76	Windy Acres Farm LLC		349.96
Sweet, Ricky Sr.		471.76	Wishart, Vanessa		1,267.81
Taylor, Matthew	131.40		Witham, Dennis	190.64	149.86
Therault, Steven		228.16	Witham, Dennis & Laura		368.81
Tolman, Lavada Heirs	790.84	708.11	Witham, Lorenzo Jr.		197.52
Tower Ventures Inc		1,749.21	Woodbury, Albert		832.81
Towers, Denise		291.96	Woodman, Michael & Sheila		690.78
Trahan, Arnold & Dorothy		356.66	Wright, Raymond & Sonya		342.50
Trahan, Steven & Amie		1,182.26	Wright, Robert & Susan		1,525.91
Trott, Malcolm & Joyce		113.61	Zawistowski, Melissa & David		956.42
Turcotte, James & Rebecca		600.81			



UNPAID SUPPLEMENTAL TAXES

NAME	2005	2006	2007
Novastar	141.51	133.50	129.05
O'Neal, Wayman		35.45	
White, David & Jayne			4.60

UNPAID PERSONAL PROPERTY TAXES

As of May 7, 2008 - 12 Noon

NAME	1996	1997	2003	2004	2005	2006	2007
A-Z Technical Inc							352.35
GCN Holding LLC							11.60
General Electric Capital Corp							47.85
Gerow, Timothy & Melissa	13.28	14.63	444.51	797.28	670.98	643.50	
Lucas, Jeff							21.75
New Dimensions Homes Inc							130.50
Northern Leasing Systems Inc							30.45
Pitney Bowes Credit Corp							31.90
Powers, Michael							65.25
Powers, Susan							36.25
Rasco, Ivy						101.16	174.00
Rediker, Jeffrey							87.00
Rent-Way Inc							253.75
Tillson, Leroy							43.50



TOWN OF CLINTON, MAINE

ANNUAL FINANCIAL REPORT
with Independent Auditors Report

For the Year Ending June 30, 2007



TOWN OF CLINTON, MAINE
ANNUAL FINANCIAL REPORT
Year Ended June 30, 2007

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**KEEL J. HOOD**

Certified Public Accountant

2 Burns Street - Fairfield, Maine 04937 - (207)453-2006

INDEPENDENT AUDITORS REPORT

Board of Selectmen
Town of Clinton
Clinton, Maine

I have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, of Town of Clinton, Maine, as of and for the year ended June 30, 2007, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Clinton, Maine's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information, of the Town of Clinton, Maine as of June 30, 2007, and the respective changes in financial position, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

September 12, 2007



TOWN OF CLINTON, MAINE

Management's Discussion and Analysis (MD & A) Fiscal Year July 1, 2006 through June 30, 2007

As Management of the Town of Clinton, we present this narrative to provide you with an overview and analysis of our financial statements for the Fiscal Year July 1, 2006 through June 30, 2007. We encourage readers to consider the information presented here in conjunction with the letter of transmittal and basic financial statements to enhance their understanding of the Town of Clinton's financial performance.

Financial Highlights

- The Town's total assets as of June 30, 2007 were \$12,594,067.
- The Town's total liabilities as of June 30, 2007 were \$260,440.
- Total assets of the Town exceeded its liabilities by \$12,333,626. This is an increase of \$219,192 over the previous year's audit.
- The Town's total fund balance for all governmental funds combined was \$1,472,621 on June 30, 2007. This exceeded the previous fiscal year by \$273,022.
- The Undesignated Unreserved Fund Balance (Surplus) was \$939,967 on June 30, 2007. This exceeded the previous fiscal year by \$32,056.

Overview of the Financial Statement

The Town of Clinton's basic financial statements are comprised of three components:

- Government-wide financial statements.
- Fund financial statements.
- Notes to the financial statements.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Town of Clinton's finances in a manner similar to a private sector business.

The *statement of net assets* presents information on all of the Town of Clinton's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the Town of Clinton's financial position is improving or deteriorating.

The *statement of activities* presents information showing how the Town of Clinton's net assets changed during the fiscal year. All changes in net assets are



reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in the statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Town of Clinton that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). Town of Clinton's governmental activities include general government, public safety (police, fire and ambulance), public works (highway, winter maintenance and solid waste), human services, leisure activities, debt service, education assessment, county assessment, employee benefits and capital outlay. The Town of Clinton does not currently report any business-type activities.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Clinton, like other state and local governments, uses fund accounting to insure and demonstrate compliance with finance related legal requirements. The Town of Clinton's only major governmental fund is the General Fund.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Most of the Town's activities are reported in governmental funds, which focus on how moneys flow into and out of those funds and the balances left at fiscal year end for spending in future periods. These funds are reported using an accounting method called modified accrual accounts, which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent in the near future to finance programs or purchases. The relationship, or differences, between governmental activities reported in the statement of net assets and the statement of activities and the governmental funds is reconciled in the financial statements.

Analysis of the Government-Wide Financial Statements

As of June 30, 2007, total assets increased by \$219,192 to \$12,594,067. Of this amount \$10,971,105 consisted of capital assets, net of accumulated depreciation.



As of June 30, 2007, total liabilities decreased by \$79,119 to \$260,440. Of this amount \$185,500 is due or payable after more than one year.

As of June 30, 2007, net assets increased by \$219,192 to \$12,333,626. Of this amount \$10,748,505 was invested in capital assets, net of related debt.

Net program expenses for primary government totaled (\$2,769,285) to which \$2,988,477 of total general revenues are applied for a net increase of \$219,192.

Statement of Net Assets

	<u>2006</u>	<u>207</u>
Current & other assets	\$ 1,414,458	\$ 1,622,962
Noncurrent Assets	<u>\$11,039,536</u>	<u>\$10,971,105</u>
Total Assets	\$12,453,994	\$12,594,067
Current liabilities	\$ 116,959	\$ 74,940
Noncurrent liabilities	<u>\$ 222,600</u>	<u>\$ 185,500</u>
Total Liabilities	\$ 339,559	\$ 260,440
Net Assets		
Invested in capital assets, net of related debt	\$10,779,836	\$10,748,505
Restricted	\$ 0	\$ 156,034
Unrestricted	<u>\$ 1,334,599</u>	<u>\$ 1,429,087</u>
Total Net Assets	\$12,114,435	\$12,333,627

General Fund Financial Highlights. The focus of the Town of Clinton governmental funds is to provide information on fiscal activity and balances of available resources.

The *General Fund* balance on June 30, 2007 is \$1,472,621, which is an increase of \$273,022 over Fiscal Year 05/06. \$35,311 is revenues designated for subsequent years as unreserved. The undesignated unreserved fund (surplus) is \$939,967.

Capital Assets. The Town of Clinton's capital assets used in its' governmental type activities totaled \$10,971,105 as of June 30, 2007. These assets include streets, sidewalks, storm-water system, land, buildings, vehicles and equipment.

Long-term Debt. The Town of Clinton's long-term debt outstanding on June 30, 2007 is \$222,600. State Statutes limit the amount of general obligation debt a municipality may issue to 15 percent of the total town valuation. The current debt limit for the Town of Clinton \$18,642,405. The Town of Clinton's current debt is 1.20% of the debt limit.



Statement 1

TOWN OF CLINTON, MAINE
Statement of Net Assets
June 30, 2007

ASSETS	Governmental Activities
Current Assets:	
Cash	\$ 557,310
Cash - certificates of deposit	843,844
Receivables:	
Taxes	135,374
Liens	28,158
Accounts	33,415
Ambulance	24,857
Tax acquired property	4
Total Current Assets	<u>1,622,962</u>
Noncurrent Assets:	
Capital assets net	10,971,105
Total Assets	<u>12,594,067</u>
LIABILITIES	
Current Liabilities:	
Accounts payable	14,275
Due to Fiduciary Fund	2,394
Accrued compensated absences	11,130
Other governments	10,041
Notes payable	37,100
Total Current Liabilities	<u>74,940</u>
Noncurrent Liabilities:	
Notes payable	185,500
Total Noncurrent Liabilities	<u>185,500</u>
Total Liabilities	<u>260,440</u>
NET ASSETS	
Invested in capital assets, net of related debt	10,748,505
Restricted	156,034
Unrestricted	1,429,087
Total net assets	<u>\$ 12,333,626</u>

The accompanying notes to the financial statements are an integral part of this statement.
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Statement 2

TOWN OF CLINTON, MAINE
Statement of Activities
For the Year Ended June 30, 2007

Function/Programs	Program Revenues				Net (Expense) Revenues	
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating grants and contributions</u>	<u>Capital grants and contributions</u>		
Governmental activities:	\$					
General government	241,547	20,114			(221,433)	
Public safety	684,536	107,031	52,750		(524,755)	
Public works	469,514	810	65,932		(402,772)	
Health and sanitation	348,312	247,225	4,017		(97,070)	
Special assessments	1,437,516				(1,437,516)	
Leisure services	48,057	610	1,423		(46,024)	
Cemeteries	15,744				(15,744)	
Unclassified	7,249	2,181			(5,068)	
Debt service	18,903				(18,903)	
Total governmental activities	3,271,378	377,971	124,122	0	(2,769,285)	
					<u>Governmental Activities</u>	
Net (expense) / revenue						
General revenues:						
Property taxes					1,851,608	
Excise taxes					481,724	
Interest and costs on taxes					25,015	
Intergovernmental:						
State revenue sharing					293,768	
Homestead exemption					84,938	
Tree growth					12,370	
Business equipment tax refund					17,473	
Veterans reimbursement					1,109	
Miscellaneous					25,700	
Unrestricted interest					38,738	
Restricted interest					6,034	
Library capital donation					150,000	
Total general revenues					2,988,477	
Change in Net Assets					219,192	
Net Assets - beginning					12,114,434	
Net Assets - ending	\$					12,333,626

The accompanying notes to the financial statements are an integral part of this statement.

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Statement 3

TOWN OF CLINTON, MAINE
Balance Sheet
Governmental Funds
June 30, 2007

ASSETS	General	Special	Other	Total
	<u>Fund</u>	<u>Revenue</u>	<u>Governmental</u>	<u>Governmental</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
Cash	\$ 554,803	\$ 2,507	\$	\$ 557,310
Cash - certificates of deposits	631,765	212,078		843,843
Receivables				
Taxes	135,374			135,374
Liens	28,158			28,158
Accounts	33,415			33,415
Other governments	24,857			24,857
Tax acquired property	4			4
Due from fiduciary fund				0
Internal balances	(236,481)	121,624	112,463	(2,394)
Total Assets	1,171,895	336,209	112,463	1,620,567
LIABILITIES				
Accounts payable	14,275			14,275
Accrued compensated absences	11,130			11,130
Due to other governments	10,041			10,041
Deferred property taxes	112,500			112,500
Total Liabilities	147,946	0	0	147,946
FUND BALANCES				
Fund Balances				
Reserved:				
Capital purchases		156,034		156,034
Unreserved:				
Designated for subsequent years				
Revenues	35,311			35,311
Expenditures	48,671			48,671
Undesignated	939,967	180,175	112,463	1,232,605
Total Fund Equity	1,023,949	336,209	112,463	1,472,621
Total Liabilities and Fund Equity	\$ 1,171,895	\$ 336,209	\$ 112,463	\$
Amounts reported for governmental activities in the statement of net assets are different because:				
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.				10,971,105
Other long-term assets are not available to pay for current-periods expenditures and therefore are deferred in the funds.				112,500
Long-term liabilities, including bonds payable are not due and payable in the current period and therefore are not reported in the funds.				
Notes payable				(222,600)
Net assets of governmental				\$ 12,333,626

The accompanying notes to the financial statements are an integral part of this statement.

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Statement 4

TOWN OF CLINTON, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2007

	General <u>Fund</u>	Special Revenue <u>Fund</u>	Other Governmental <u>Funds</u>	Total Governmental <u>Funds</u>
Revenues:				
Taxes	\$ 2,380,847	\$	\$	\$ 2,380,847
Intergovernmental	516,307	17,473		533,780
Interest	36,085	8,687		44,772
Charges for services	375,791			375,791
Miscellaneous	27,880	150,000		177,880
Total Revenues	<u>3,336,910</u>	<u>176,160</u>	<u>0</u>	<u>3,513,070</u>
Expenditures:				
Current:				
General government	235,562			235,562
Public safety	598,853			598,853
Public works	461,903			461,903
Health and sanitation	366,062			366,062
Special assessments	1,437,516			1,437,516
Leisure services	60,283	873		61,156
Cemeteries	15,744			15,744
Unclassified	7,249			7,249
Debt services	56,003			56,003
Total Expenditures	<u>3,239,175</u>	<u>873</u>	<u>0</u>	<u>3,240,048</u>
Excess of Revenues Over				
(Under) Expenditures	<u>97,735</u>	<u>175,287</u>	<u>0</u>	<u>273,022</u>
Other Financing Sources (Uses):				
Operating Transfer In	13,117		(13,117)	0
Operating Transfer (Out)	(25,200)		25,200	0
Total Other Financing Sources (Uses)	<u>(12,083)</u>	<u>0</u>	<u>12,083</u>	<u>0</u>
Excess of Revenues Over (Under)				
Expenditures and Other Financing				
Sources (Uses)	85,652	175,287	12,083	273,022
Fund Balances - beginning	938,297	160,922	100,380	1,199,599
Fund Balances - ending	<u>\$ 1,023,949</u>	<u>\$ 336,209</u>	<u>\$ 112,463</u>	<u>\$ 1,472,621</u>

The accompanying notes to the financial statements are an integral part of this statement.

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Statement 5

TOWN OF CLINTON, MAINE
Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances
Of Governmental Funds
to the Statement of Activities
For the Fiscal Year Ended June 30, 2007

Net change in fund balances - total governmental funds	\$	273,022
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. While governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Depreciation expense		(314,035)
Capital asset purchases capitalized		245,605
Repayment of debt principal is an expenditure in the governmental funds, but issuing debt increases long-term liabilities in the Statement of New Assets:		
Capital note obligation principal payments		37,100
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Deferred property tax revenue		(22,500)
Change in Net Assets of Governmental Activities	\$	<u>219,192</u>

The accompanying notes to the financial statements are an integral part of this statement.
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Statement 6

TOWN OF CLINTON, MAINE
Statement of Net Assets
Fiduciary Fund
June 30, 2007

		Private Purpose <u>Trust Fund</u>
ASSETS		
Investments	\$	357,830
Due to other governmental funds		2,394
Total Assets		<u>360,224</u>
NET ASSETS		
Held in Trust		360,225
Total Net Assets	\$	<u>360,225</u>



Statement 7

TOWN OF CLINTON, MAINE
Statement of Changes in Fiduciary Net Assets
June 30, 2007

	Private Purpose <u>Trust Fund</u>
Additions:	
Investment income	\$ 58,176
Total Additions	<u>58,176</u>
Deductions:	
Cemeteries	32,524
Library	16,581
Total Deductions	<u>49,105</u>
Change in Net Assets	9,071
Net Assets - beginning of year	<u>351,154</u>
Net Assets - end of year	<u>\$ 360,225</u>



TOWN OF CLINTON, MAINE
Notes to Combined Financial Statements
June 30, 2007

1. Summary of Significant Accounting Policies

The Town of Clinton was incorporated in 1795 under the laws of the State of Massachusetts. The Town operates under the Town Manager/Board of Selectmen/Town Meeting form of government.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so. The more significant accounting policies established in GAAP and used by the Town are discussed below.

A. Reporting Entity

In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit is made by applying the criteria set forth in GAAP which defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, there were no potential component units required to be included in this report.

B. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non fiduciary activities of the Town. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The statement of activities demonstrates the degree to which the direct



1. Summary of Significant Accounting Policies, continued

expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Town has elected not to allocate indirect costs among the programs, functions and segments. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter is excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Licenses, permits, fees, excise taxes and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Interest income and charges for services are recorded as revenues when earned, since they are measurable and available.

Those revenues susceptible to accrual are property taxes, interest, and charges for services. Other receipts and taxes become measurable and available when cash is received by the Town and are recognized as revenue at that time.



1. Summary of Significant Accounting Policies, continued

Entitlements and shared revenues are recorded at the time of receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other grant requirements have been met.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as needed.

The Town reports the following major governmental fund:

The General Fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Additionally, the Town reports the following fund types:

Fiduciary Funds

Fiduciary funds are used to account for assets held by the Town in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

Private-purpose trust funds are used to report trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. The government has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

D. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets



1. Summary of Significant Accounting Policies, continued

are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment of the primary government is depreciated using the straight line method over the following estimated useful lives ranging from 3 to 50 years.

E. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net assets. Bond premiums and discounts, as well as issuance costs, if material, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs, if material, are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

F. Fund Equity

Reserved fund balance indicates that a portion of the fund balance is legally or otherwise segregated for a specific future use, and is indicated by the title of each reserve listed in the balance sheet. Unreserved-designated fund balances indicate amounts which either are required to be carried forward by law or contractual agreement, or which the Town has voted to carry forward.

G. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.



1. Summary of Significant Accounting Policies, continued

2. Budgetary Accounting

A budget is formally adopted for the General Fund, only, through the passage of a Town warrant, and is prepared on a basis consistent with generally accepted accounting principles.

In the General Fund, the level of control (level at which expenditures may not exceed budget and applied revenues) is the accounts within each department. Unexpended appropriations and unexpended revenues are lapsed at the close of the year. Once adopted, the budget can only be amended by the townspeople at a special Town meeting.

3. Operating Property

Operating and nonoperating property are recorded at cost or, in the case of contributed property, at the fair market value at the date of acquisition. Depreciation is computed on the straight line method based upon the estimated useful lives of the assets as follows:

Governmental Activities:	Balance July 1 2006	Increases	Decreases	Balance June 30 2007
Assets not being depreciated				
Land	\$ 56,300	\$	\$	56,300
Assets being depreciated				
Buildings	923,300	14,204		937,504
Vehicles	743,655			743,655
Equipment	113,100	23,733		136,833
Infrastructure	15,822,000	207,668		16,029,668
	<u>17,658,355</u>	<u>245,605</u>	<u>0</u>	<u>17,903,960</u>
Less accumulated depreciation				
Buildings	187,628	22,705		210,333
Vehicles	460,047	71,146		531,193
Equipment	103,099	6,456		109,555
Infrastructure	5,868,045	213,729		6,081,774
	<u>6,618,819</u>	<u>314,036</u>	<u>0</u>	<u>6,932,855</u>
Capital Assets, net	\$ <u>11,039,536</u>	\$ <u>(68,431)</u>	\$ <u>0</u>	\$ <u>10,971,105</u>
Depreciation Expense:				
General government	\$ 5,985			
Public works	215,279			
Public safety	85,683			
Health and sanitation	5,983			
Leisure services	1,106			
	<u>\$ 314,036</u>			

4. Deposits and Investments

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk.

Custodial credit risk is the risk that, in the event of a bank failure, the Town's deposits might not be recovered. The Town does not have a deposit policy for custodial credit risk.

A. Deposits

As of June 30, 2007, the Towns carrying amount of deposits was \$1,401,154 for all funds. For purposes of classifying categories of custodial risk, the bank balances of the Town's deposits as of June 30, 2007 were either entirely insured or collateralized with securities held by the Town's agent in the Town's name.



4. Deposits and Investments, continued

B. Investments

Maine statutes authorize the Town to invest in obligations of US Treasury and US Agencies, repurchase agreements, and certain corporate stocks and bonds. The Town's investments of \$357,830 are categorized as insured or registered, or securities held by the Town or its agent in the Town's name. The Town's investments are reported at fair value which is determined by the last reported sales price as follows:

<u>Fiduciary Funds</u>		<u>Fair Value</u>
American Bond Fund	\$	53,306
American Capital Inc		30,120
American Cap World		45,099
American Fundamental		29,177
American Growth Fund		42,089
American Income Fund		29,554
American Investment Co		28,942
American New World A		31,807
Putnam Funds CI-A		23,244
Money Market		44,492
Total	\$	<u>357,830</u>

5. Property Tax

Property taxes for the year were committed on August 22, 2006, on the assessed value listed as of April 1, 2006, for all taxable real and personal property located in the Town. Payment of taxes was due at the date of commitment with interest at 7.% on all tax bills unpaid as of October 1, 2006 and April 1, 2007. Assessed values are periodically established by the Town's Assessor at 100% of estimated market value. The assessed value for the list of April 1, 2006 upon which the levy for the year ended June 30, 2007, was based, was \$123,272,800. This assessed value was 100% of the estimated market value.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 2007:

<u>Long-term debt payable at July 1, 2006</u>	\$	259,700
Debt Issued		0
Debt Retired		(37,100)
Long-term debt payable at June 30, 2007	\$	<u>222,600</u>
Interest Paid	\$	<u>7,327</u>

Long-term debt payable at June 30, 2007 is comprised of the following:

6. Long-term Debt, continued

<u>Long-term Debt Account Group</u>	<u>Interest Rate</u>	<u>Final Maturity Date</u>	<u>Balance End of Year</u>
General obligation bond	Various	2012	\$ 222,600
			<u>\$ 222,600</u>

The annual requirement to amortize all long-term debt outstanding as of June 30, 2007 are as follows:

<u>Year</u>	<u>Principal Payable</u>	<u>Interest Payable</u>
2008	\$ 37,100	\$ 6,400
2009	37,100	5,417
2010	37,100	4,341
2011	37,100	3,158
2012	37,100	1,906
2013	37,100	640
Total	<u>\$ 222,600</u>	<u>\$ 21,862</u>

7. Statutory Debt Limits

In accordance with 30-A MRSA, Section 5702, as amended, no municipality shall incur debt for specified purposes in excess of 15 percent of the state valuation of such municipality. At June 30, 2007, the Town was in compliance with these regulations.

8. Undesignated General Fund Fund Equity

The undesignated General Fund fund equity reflected a change for the current year as follows:

Balance - July 1, 2006	\$ 907,911
Increase (Decrease):	
Actual over budgeted revenues	207,513
Actual under budgeted expenditures	108,186
Budgeted utilization of fund equity	(283,643)
Net Increase (Decrease)	32,056
Balance - June 30, 2007	<u>\$ 939,967</u>

9. Designated for Subsequent Years Revenues

The portion of the General Fund fund equity which has been designated for subsequent year's revenues represents amounts received during the current accounting period that are to be budgeted as revenues in the subsequent year. These accounts, were as follows at December 31, 2007:

State revenue sharing	\$ 30,583
Local road assistance	4,728
Totals	<u>\$ 35,311</u>

10. Designated for Subsequent Years Expenditures

The portion of the General Fund fund equity which has been designated for subsequent year's expenditures represents amounts budgeted and unexpended during the current accounting period that are to be expended in the subsequent year. These accounts, were as follows at December



10. Designated for Subsequent Years Expenditures, continued

31, 2007:

Sand shed repairs	\$	36,339
paving		12,332
Totals	\$	<u>48,671</u>

11. Special Revenue Fund Designated Fund Equity

Special Revenue Fund designated fund equity as of June 30, 2007 consists of the following:

Economic development	\$	177,668
Library donations		156,034
Library fund		2,507
Total	\$	<u>336,209</u>

12. Capital Projects Fund Designated Fund Equity

Capital Projects Fund designated fund equity as of June 30, 2007 consists of the following:

Equipment fund	\$	112,463
Total	\$	<u>112,463</u>

13. Overlapping Debt

The Town is liable for its proportional share of any defaulted debt issued by entities of which it is a member. The overlapping bonded debt applicable to the Town at year-end, consists of the following:

<u>Entity</u>	<u>Total</u>	<u>Town's Share</u>	<u>Percentage</u>
Kennebec County	\$ 1,783,688	\$ 28,592	1.60%
MSAD #49	\$ 2,492,900	\$ 521,515	20.92%

14. Interfund Balance

Individual interfund receivable and payable balances at June 30, 2007, were as follows:

<u>Fund</u>	<u>Receivable</u>	<u>Payable</u>
General Fund	\$	\$ 236,481
Special revenue fund	121,624	
Other governmental funds	112,463	
Trust Fund	2,394	
Total	\$ <u>236,481</u>	\$ <u>236,481</u>

14. Risk Management

The Town of Clinton is exposed to various risks of losses related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage for part of its risk management. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated.

14. Risk Management, continued

In determining claims, events that might create claims, but for which none have been reported, are considered. The Town's management estimates that the amount of actual or potential claims against the Town as of June 30, 2007, will not materially affect the financial condition of the Town.



Schedule 1

TOWN OF CLINTON, MAINE
Budget Comparison Schedule
General Fund
For the year ended June 30, 2007

	<u>Budgeted Amounts</u>			Variance with final budget positive (negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:	\$	\$	\$	\$
Taxes	2,291,092	2,291,092	2,380,847	89,755
Intergovernmental	490,545	490,545	516,307	25,762
Interest	15,000	15,000	36,085	21,085
Charges for services	327,150	327,150	375,791	48,641
Miscellaneous	13,800	13,800	27,880	14,080
Total revenues	<u>3,137,587</u>	<u>3,137,587</u>	<u>3,336,910</u>	<u>199,323</u>
Expenditures:				
Current:				
General government	248,165	248,165	235,562	12,603
Public safety	567,610	611,888	598,853	13,035
Public works	490,186	510,186	461,903	48,283
Health and sanitation	369,992	368,759	366,062	2,697
Special assessments	1,516,459	1,500,967	1,437,516	63,451
Leisure services	72,805	72,805	60,283	12,522
Cemeteries	17,600	17,600	15,744	1,856
Unclassified	8,200	8,200	7,249	951
Debt service	57,457	57,457	56,003	1,454
Total expenditures	<u>3,348,474</u>	<u>3,396,027</u>	<u>3,239,175</u>	<u>156,852</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(210,887)</u>	<u>(258,440)</u>	<u>97,735</u>	<u>356,175</u>
Other Financing Sources (Uses):				
Operating transfer in			13,117	13,117
Operating transfer (out)		(25,200)	(25,200)	0
Total Other Financing Sources (Uses)	<u>0</u>	<u>(25,200)</u>	<u>(12,083)</u>	<u>13,117</u>
Excess of Revenues Over (Under) Expenditures and Other Financing Sources (Uses)	<u>(210,887)</u>	<u>(283,640)</u>	<u>85,652</u>	<u>369,292</u>
Fund Balance - beginning	753,966	753,966	938,297	184,331
Fund Balance - ending	<u>\$ 543,079</u>	<u>\$ 470,326</u>	<u>\$ 1,023,949</u>	<u>\$ 553,623</u>

The accompanying notes to the financial statements are an integral part of this statement.
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ADMINISTRATIVE

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
01-001-01	Full Time	\$ 66,479	\$ 54,958	\$ 52,450	\$ 45,112	\$ 53,228
01-001-02	Part Time	\$ 10,940	\$ 11,328	\$ 26,100	\$ 12,478	\$ 17,680
01-001-03	Overtime	\$ 250	\$ 250	\$ 250	\$ 1,822	\$ 2,073
01-001-06	Ballot Clerks	\$ 2,000	\$ 2,500	\$ 2,500	\$ 904	
01-001-07	Selectmen	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300	\$ 9,300
01-001-08	Town Manager	\$ 44,500	\$ 46,448	\$ 46,700	\$ 39,797	\$ 47,959
01-001-09	Audit	\$ 3,100	\$ 3,100	\$ 3,100	\$ 3,175	\$ 3,300
01-001-10	Benefits	\$ 23,500	\$ 24,000	\$ 12,150	\$ 7,327	
01-001-25	Social Security Match					\$ 8,075
01-001-26	Medicare Match					\$ 1,888
01-001-27	Simple IRA Match					\$ 1,690
01-001-28	Disability					\$ 1,013
01-001-29	Health Insurance					\$ 7,123
01-001-16	Merit Raises		\$ 3,000			
01-002-01	Telephone	\$ 4,000	\$ 5,180	\$ 5,880	\$ 4,662	\$ 6,000
01-002-04	Printing	\$ 4,600	\$ 4,600	\$ 4,600	\$ 1,764	\$ 1,200
01-002-05	Postage	\$ 7,500	\$ 8,100	\$ 8,100	\$ 4,828	\$ 8,500
01-002-06	Advertising	\$ 1,000	\$ 800	\$ 800	\$ 769	\$ 1,000
01-002-07	Dues & Subscriptions	\$ 700	\$ 700	\$ 700	\$ 388	\$ 670
01-002-08	Office Supplies	\$ 2,600	\$ 4,300	\$ 4,300	\$ 3,194	\$ 4,800
01-002-09	MMA Membership	\$ 3,000	\$ 3,050	\$ 3,100	\$ 3,050	\$ 3,200
01-002-10	Copier Maint./Lease	\$ 2,050	\$ 2,200	\$ 2,336	\$ 2,363	\$ 2,828
01-002-12	Travel Expense	\$ 300	\$ 1,000	\$ 1,000	\$ 1,160	\$ 500
01-002-13	Training	\$ 1,500	\$ 1,500	\$ 1,500	\$ 970	\$ 1,710
01-002-60	Town Meeting	\$ 1,000	\$ 1,050	\$ 1,050	\$ 343	
01-003-01	Computer Maint./Software	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,197	\$ 6,600
01-003-04	Tax Mailer/Checks	\$ 2,000	\$ 2,000	\$ 2,500	\$ 1,750	\$ 2,800
01-003-08	Web Site	\$ 300				\$ 750
01-004-01	Assessing Services	\$ 15,000	\$ 15,000	\$ 16,800	\$ 16,375	\$ 17,235
01-004-03	Registry of Deeds	\$ 3,500	\$ 4,000	\$ 4,000	\$ 4,401	\$ 4,600
01-006-01	Legal Services	\$ 8,000	\$ 8,000	\$ 8,000	\$ 6,962	\$ 8,000
01-009-03	KVCOG Membership	\$ 3,800	\$ 3,733	\$ 3,858	\$ 3,858	
01-020-01	Computers / Printers	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
						Article 4
TOTAL		\$ 243,902	\$ 227,097	\$ 228,074	\$ 183,949	\$ 224,722

TOWN HALL

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
02-002-02	Heating Fuel	\$ 2,000	\$ 2,500	\$ 3,500	\$ 3,349	\$ 4,000
02-002-03	Electric	\$ 3,200	\$ 4,150	\$ 4,150	\$ 3,914	\$ 4,600
02-002-16	Furniture	\$ 1,000	\$ 1,000	\$ 1,000	\$ 692	\$ 1,000
02-005-02	Water & Sewer	\$ 750	\$ 650	\$ 780	\$ 716	\$ 678
02-007-01	Building Maint. & Grounds	\$ 5,100	\$ 8,268	\$ 5,100	\$ 6,910	\$ 4,700
						Article 5
TOTAL		\$ 12,050	\$ 16,568	\$ 14,530	\$ 15,581	\$ 14,978

**FIRE/EMS DEPARTMENT**

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
04-001-01	Full Time/Officer Wages	\$ 115,560	\$ 122,600	\$ 126,649	\$ 108,455	\$ 129,562
04-001-02	Call Wages/Officer Wages	\$ 18,730	\$ 20,100	\$ 31,000	\$ 16,574	\$ 31,713
04-001-10	Benefits	\$ 22,929	\$ 22,460	\$ 23,963	\$ 22,974	
04-001-25	Social Security Match					\$ 10,840
04-001-26	Medicare Match					\$ 2,536
04-001-27	Simple IRA Match					\$ 3,887
04-001-28	Disability					\$ 2,462
04-001-29	Health Insurance					\$ 28,260
04-001-11	Vacation Coverage	\$ 4,542	\$ 6,348	\$ 6,549	\$ 4,142	\$ 7,135
04-001-17	Training Wages	\$ 3,995	\$ 3,810	\$ 3,935	\$ 1,671	\$ 4,026
04-001-18	Holiday Pay	\$ 880	\$ 937	\$ 865	\$ 772	\$ 797
04-001-22	Sick Time Coverage	\$ 600	\$ 1,500	\$ 1,500	\$ 619	\$ 1,600
04-002-01	Telephone	\$ 717	\$ 1,300	\$ 1,500	\$ 1,248	\$ 2,300
04-002-02	Heating Fuel	\$ 5,031	\$ 5,000	\$ 5,500	\$ 6,440	\$ 6,500
04-002-03	Electricity	\$ 2,517	\$ 3,200	\$ 3,300	\$ 2,686	\$ 3,630
04-002-06	Advertising	\$ -	\$ 250	\$ 250	\$ -	\$ 250
04-002-07	Dues & Subscriptions	\$ 75	\$ 75	\$ 80	\$ 80	\$ 85
04-002-13	Training Tuition/Supplies	\$ 1,206	\$ 2,800	\$ 2,800	\$ 1,414	\$ 2,800
04-002-15	Cleaning Supplies	\$ 291	\$ 450	\$ 400	\$ 277	\$ 400
04-002-17	Licensing Fees	\$ 510	\$ 510	\$ 510	\$ 510	\$ 510
04-002-18	Medical Supplies	\$ 3,045	\$ 3,500	\$ 3,600	\$ 1,958	\$ 3,700
04-002-19	Diesel/Gas	\$ 2,435	\$ 2,600	\$ 3,200	\$ 2,986	\$ 5,000
04-002-20	Uniform Allowance	\$ 900	\$ 1,000	\$ 1,000	\$ 620	\$ 1,000
04-002-35	Fire Suppression Supplies	\$ 261	\$ 500	\$ 600	\$ -	\$ 650
04-002-37	Misc. Supplies	\$ -	\$ 100	\$ 100	\$ 14	\$ 100
04-005-02	Water & Sewer	\$ 426	\$ 500	\$ 650	\$ 523	\$ 650
04-005-03	Medical Evals/TB Testing	\$ 9	\$ 300	\$ 300	\$ -	\$ 300
04-005-05	Fire Hydrants 66 each					\$ 50,800
04-006-14	Ambulance Billing	\$ 4,862	\$ 4,845	\$ 5,700	\$ 3,819	\$ 5,700
04-007-01	Building/Grounds Maint	\$ 1,128	\$ 1,000	\$ 1,000	\$ 309	\$ 1,100
04-007-02	Equipment Maint./Supply	\$ 2,681	\$ 5,000	\$ 5,500	\$ 2,133	\$ 5,500
04-007-03	Vehicle Maint./Supply	\$ 4,684	\$ 6,000	\$ 6,000	\$ 1,012	\$ 6,000
04-020-05	Pagers	\$ 1,197	\$ 1,600	\$ 1,200	\$ 1,100	
04-020-06	Radios	\$ 1,337	\$ 1,400	\$ 1,400	\$ 1,100	\$ 1,500
04-020-08	Hose	\$ 1,018	\$ 1,000	\$ 1,000	\$ -	
04-020-24	Breathing Apparatus	\$ 74,080	\$ -	\$ -	\$ -	
04-020-25	Lifepak 12 Total	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -
04-020-30	Fire Grant	\$ -	\$ 25,000	\$ -	\$ -	
04-020-35	23 Dual Frequency Pagers	\$ -	\$ -	\$ 9,000	\$ 9,000	
04-020-36	3-Sets Turn Out Gear					\$ 4,500
						Article 8
TOTAL		\$ 290,643	\$ 245,685	\$ 249,051	\$ 192,436	\$ 325,793

**E-911 FIRE / POLICE DISPATCH**

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
18-006-11 Waterville Dispatch Fee			\$ 12,000	\$ 9,000	\$ 12,000
18-006-12 Somerset County PSAP Fee			\$ 8,350	\$ 6,014	\$ 3,500
Article 10					
TOTAL			\$ 20,350	\$ 15,014	\$ 15,500

POLICE DEPARTMENT

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
06-001-01 Full Time	\$ 79,000	\$ 79,000	\$ 102,650	\$ 74,110	\$ 102,052
06-001-02 Part Time	\$ 8,400	\$ 10,400	\$ 10,400	\$ 15,073	\$ 16,875
06-001-03 Overtime	\$ 4,400	\$ 6,120	\$ 5,800	\$ 6,219	\$ 8,679
06-001-04 On-Call Time					\$ 7,280
06-001-10 Benefits	\$ 19,044	\$ 19,155	\$ 19,164	\$ 9,742	
06-001-25 Social Security Match					\$ 8,363
06-001-26 Medicare Match					\$ 1,956
06-001-27 Simple IRA Match					\$ 2,187
06-001-28 Disability					\$ 1,192
06-001-29 Health Insurance					\$ 14,130
06-001-11 Vacation Pay	\$ 1,211	\$ 1,171	\$ 2,660	\$ 5,429	
06-001-13 Sick Pay	\$ 1,453	\$ 1,406	\$ 1,406	\$ 2,879	
06-002-01 Cell Phones	\$ 1,800	\$ 1,640	\$ 1,040	\$ 1,043	\$ 1,000
06-002-04 Printing	\$ 650	\$ 630	\$ 630	\$ 225	\$ 755
06-002-06 Ads & Notices	\$ 500	\$ 400	\$ 700	\$ 459	\$ 800
06-002-07 Dues	\$ 300	\$ 350	\$ 350	\$ 200	\$ 425
06-002-10 Copier Maint.	\$ 100	\$ 100	\$ 100	\$ -	
06-002-11 Copier Supplies	\$ 200	\$ 150	\$ 150	\$ -	
06-002-13 Training	\$ 4,208	\$ 4,250	\$ 2,431	\$ 1,022	\$ 3,965
06-002-16 Equipment/Radio	\$ 895	\$ 1,135	\$ 3,085	\$ 3,185	\$ 1,700
06-002-19 Fuel	\$ 5,850	\$ 9,708	\$ 9,708	\$ 5,878	\$ 11,731
06-002-20 Clothing	\$ 3,000	\$ 2,500	\$ 2,500	\$ 2,367	\$ 2,500
06-002-26 Employee Testing	\$ 1,500	\$ 1,500	\$ 1,500	\$ 73	\$ 2,000
06-002-37 Misc. Supplies	\$ 465	\$ 405	\$ 405	\$ 419	\$ 400
06-002-49 Pager	\$ 450	\$ 482	\$ 482	\$ 264	\$ 481
06-002-51 Office Equip.	\$ 200	\$ 200	\$ 200	\$ -	\$ 200
06-003-01 Software Contract	\$ 2,500	\$ 2,500	\$ 4,225	\$ 3,375	\$ 4,965
06-003-08 Internet	\$ -	\$ 420	\$ 420	\$ 365	\$ 420
06-007-02 Equip. Maint	\$ 1,500	\$ 1,500	\$ 1,700	\$ 672	\$ 1,700
06-007-03 Vehicle Maint.	\$ 3,500	\$ 4,557	\$ 3,500	\$ 2,114	\$ 3,500
Article 9					
TOTAL	\$ 141,126	\$ 149,679	\$ 175,206	\$ 135,113	\$ 199,256



HIGHWAY DEPARTMENT

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
07-001-01	Full Time	\$ 26,223	\$ 29,099	\$ 30,059	\$ 25,252	\$ 30,784
07-001-02	Part Time	\$ 7,617	\$ 3,600	\$ 10,000	\$ 10,560	\$ 14,124
07-001-03	Overtime	\$ 2,000	\$ 2,000	\$ 3,000	\$ 2,446	\$ 4,077
07-001-10	Benefits	\$ 5,961	\$ 6,000	\$ 6,200	\$ 5,730	
07-001-25	Social Security Match					\$ 3,038
07-001-26	Medicare Match					\$ 711
07-001-27	Simple IRA Match					\$ 1,004
07-001-28	Disability					\$ 586
07-001-29	Health Insurance					\$ 7,065
07-002-01	Telephone	\$ 650	\$ 650	\$ 800	\$ 818	\$ 816
07-002-02	Heat	\$ 1,000	\$ 1,000			
07-002-06	Ads & Notices	\$ 200	\$ 200	\$ 500	\$ 163	\$ 500
07-002-13	Training	\$ 100	\$ 100	\$ 200	\$ 40	\$ 200
07-002-19	Fuel Oil/Grease/Hydrol	\$ 3,400	\$ 3,500	\$ 5,900	\$ 7,313	\$ 7,080
07-002-20	Uniforms	\$ 870	\$ 988	\$ 950	\$ 830	\$ 595
07-002-22	Hand Tools	\$ 350	\$ 350	\$ 400	\$ 225	\$ 400
07-002-32	Electric,Sand/Salt Shed	\$ 400	\$ 400	\$ 400	\$ 1,251	\$ 400
07-002-36	Rent/Hire/Lease	\$ 4,500	\$ 5,000	\$ 7,600	\$ 7,505	\$ 8,000
07-002-37	Misc. Supplies	\$ 500	\$ 500	\$ 500	\$ 341	\$ 500
07-006-02	Sweeping	\$ 1,600	\$ 1,710	\$ 1,800	\$ 1,980	\$ 2,000
07-006-03	Sidewalks	\$ 100	\$ 250	\$ 300	\$ 293	\$ 300
07-006-04	Grading	\$ 4,000	\$ 4,000	\$ 1,000	\$ -	\$ 1,000
07-007-01	Building Maint	\$ 500	\$ 500	\$ 500	\$ 401	\$ 500
07-007-02	Equip. Repairs	\$ 4,000	\$ 4,000	\$ 5,000	\$ 4,460	\$ 6,000
07-008-01	Culverts	\$ 4,000	\$ 4,000	\$ 4,000	\$ 3,214	\$ 4,500
07-008-02	Cold Patch	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,769	\$ 3,500
07-008-03	Crosswalk Striping	\$ 500	\$ 500	\$ 500	\$ 159	\$ 500
07-008-04	Road Signs	\$ 1,000	\$ 1,000	\$ 1,000	\$ 589	\$ 1,000
07-008-05	Calcium	\$ 1,900	\$ 1,900	\$ 2,000	\$ 2,035	\$ 11,250
07-008-06	Gravel	\$ 11,000	\$ 11,000	\$ 11,000	\$ 7,360	\$ 11,000
07-008-07	Snowplow Contract	\$ 124,842	\$ 151,200	\$ 180,000	\$ 180,000	\$ 185,400
07-008-08	Salt	\$ 300	\$ 400	\$ 10,600	\$ 31,549	\$ 24,600
07-008-10	Brush/Limb Removal	\$ 6,000	\$ 6,000	\$ 6,000	\$ 1,850	\$ 6,000
07-008-11	Ditching	\$ 8,500	\$ 8,500	\$ 8,500	\$ 3,037	\$ 8,500
07-008-12	Driveways	\$ 1,500	\$ 2,500	\$ 5,000	\$ -	\$ 5,000
07-020-20	Paving		\$ 220,000	\$ 12,332	\$ -	
07-020-31	Salt/Sand Shed		\$ 36,339	\$ 36,339	\$ 29,454	
						Article 12
TOTAL		\$ 226,513	\$ 510,186	\$ 355,380	\$ 331,624	\$ 350,930

**CODE ENFORCEMENT**

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
08-001-02	Part Time	\$ 9,300	\$ 14,997	\$ 17,190	\$ 13,739	\$ 28,093
08-001-25	Soc Sec Match					\$ 1,742
08-001-26	Medicare March					\$ 408
08-002-01	Telephone					\$ 300
08-002-08	Supplies					\$ 75
08-002-12	Travel		\$ 815		\$ 487	\$ 1,326
08-002-13	Training					\$ 40
						Article 6
TOTAL		\$ 9,300	\$ 15,812	\$ 17,190	\$ 14,226	\$ 31,984

Note: Code Enforcement Officer works 3-days per week (24-hours)

PLANNING BOARD

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
09-002-70	Planning	\$ 5,000	\$ 4,500	\$ 500	\$ 550	\$ 500
						Article 19
TOTAL		\$ 5,000	\$ 4,500	\$ 500	\$ 550	\$ 500

LIBRARY

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
10-001-02	Part Time	\$ 23,406	\$ 28,500	\$ 29,355	\$ 23,124	\$ 31,800
10-001-11	Vacation	\$ -	\$ -	\$ 450	\$ 212	\$ 600
10-001-18	Holiday	\$ -	\$ -	\$ 250	\$ 652	\$ 640
10-001-25	Social Security Match					\$ 2,049
10-001-26	Medicare Match					\$ 480
10-002-01	Telephone	\$ 680	\$ 180	\$ 80	\$ 48	\$ 80
10-002-02	Heat	\$ 4,250	\$ 4,050	\$ 2,800	\$ 5,567	\$ 5,000
10-002-03	Electricity	\$ 975	\$ 1,000	\$ 1,200	\$ 1,191	\$ 1,200
10-002-05	Postage	\$ 250	\$ 250	\$ 150	\$ 34	\$ 150
10-002-06	Ads/Notices	\$ 150	\$ 50	\$ 50	\$ -	\$ 50
10-002-07	Dues	\$ 50	\$ 140	\$ 135	\$ -	\$ 135
10-002-08	Office Supplies	\$ 500	\$ 500	\$ 1,100	\$ 989	\$ 1,000
10-002-10	Copier	\$ 1,000	\$ 1,600	\$ 600	\$ 563	\$ 500
10-002-12	Travel	\$ 100	\$ 200	\$ 100	\$ 65	\$ 100
10-002-13	Training	\$ 150	\$ 150	\$ 150	\$ -	\$ 150
10-002-15	Cleaning Supplies	\$ 150	\$ 250	\$ 250	\$ 116	\$ 250
10-002-38	Books	\$ 3,000	\$ 3,000	\$ 4,115	\$ 2,858	\$ 3,750
10-002-39	Magazines	\$ 250	\$ 400	\$ 500	\$ 190	\$ 500
10-002-65	Child/Adult Programs	\$ 250	\$ 500	\$ 200	\$ 50	\$ 200
10-002-99	Misc.	\$ -	\$ -	\$ 500	\$ 220	\$ 200
10-003-04	Computer Supplies	\$ 500	\$ -	\$ 250	\$ 40	\$ 200
10-005-02	Water & Sewer	\$ 650	\$ 450	\$ 480	\$ 432	\$ 450
10-006-13	Contract Maint.	\$ 500	\$ 500	\$ 500	\$ 486	\$ 500
10-007-01	Building/Grounds	\$ 500	\$ 900	\$ 900	\$ 702	\$ 651
						Article 14
TOTAL		\$ 37,311	\$ 42,620	\$ 44,115	\$ 37,539	\$ 50,635



TRANSFER STATION

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
11-001-01	Full Time	\$ 70,035	\$ 73,195	\$ 75,610	\$ 64,027	\$ 77,418
11-001-02	Part Time	\$ 4,284	\$ 1,500	\$ 5,200	\$ 3,691	\$ 5,320
11-001-03	Overtime	\$ -	\$ 500	\$ 1,000	\$ 643	\$ 1,000
11-001-10	Benefits	\$ 17,794	\$ 17,119	\$ 17,262	\$ 17,592	
11-001-25	Social Security Match					\$ 5,192
11-001-26	Medicare Match					\$ 1,215
11-001-27	Simple IRA Match					\$ 2,353
11-001-28	Disability					\$ 1,473
11-001-29	Health Insurance					\$ 21,195
11-002-01	Telephone	\$ 600	\$ 680			
11-002-03	Electricity	\$ 5,115	\$ 5,115	\$ 6,500	\$ 5,318	\$ 6,700
11-002-06	Advertising/Notices	\$ 250	\$ 250	\$ 250	\$ -	\$ 250
11-002-07	Dues	\$ -	\$ 500	\$ 500	\$ 60	\$ 500
11-002-08	Supplies	\$ 575	\$ 430	\$ 550	\$ 180	\$ 760
11-002-12	Travel	\$ 545	\$ 707	\$ 596	\$ 437	\$ 668
11-002-15	Cleaning Supplies	\$ 200	\$ 200	\$ 116	\$ 85	\$ 123
11-002-16	Equipment Other			\$ 1,750	\$ 1,002	\$ 919
11-002-19	Fuel	\$ 2,585	\$ 2,505	\$ 2,745	\$ 1,975	\$ 3,166
11-002-20	Uniforms	\$ 1,900	\$ 2,087	\$ 1,500	\$ 1,570	\$ 505
11-002-22	Tools	\$ 250	\$ 120	\$ 170	\$ 220	\$ 149
11-002-23	Baler Wire	\$ 447	\$ 766	\$ 833	\$ 528	\$ 949
11-002-24	Plastic Bags	\$ 360	\$ 440	\$ 420	\$ 300	\$ 420
11-002-27	Safety Equipment	\$ 542	\$ 420	\$ 435	\$ 250	\$ 546
11-002-29	Demo Debris	\$ 19,857	\$ 20,546	\$ 25,678	\$ 13,998	\$ 23,734
11-002-30	DEP Fee	\$ 250	\$ 275	\$ 275	\$ 375	\$ 275
11-002-31	Weighmaster License	\$ 125	\$ 275	\$ 75	\$ 75	\$ 75
11-002-37	Misc. Supplies	\$ 8,460	\$ 6,557	\$ 6,235	\$ 4,311	\$ 5,874
11-002-42	Oil Removal	\$ 1,525	\$ 1,500	\$ 1,525	\$ -	\$ 1,600
11-002-50	Scales	\$ 511	\$ 511	\$ 600	\$ 750	\$ 1,500
11-002-52	Freon Removal	\$ 1,720	\$ 1,800	\$ 1,200	\$ 464	\$ 1,000
11-006-06	Hauling	\$ 42,760	\$ 48,345	\$ 44,220	\$ 34,913	\$ 44,220
11-006-07	Tipping	\$ 160,000	\$ 172,000	\$ 161,000	\$ 127,124	\$ 161,604
11-007-01	Building/Grounds	\$ 500	\$ 475	\$ 700	\$ 453	\$ 3,000
11-007-02	Equipment Maint.	\$ 2,993	\$ 1,739	\$ 3,524	\$ 5,550	\$ 3,590
11-020-33	Forklift TS		\$ 11,867			
11-020-35	Jersey Barriers					\$ 1,200
						Article 13
	TOTAL	\$ 344,182	\$ 372,424	\$ 360,469	\$ 285,892	\$ 378,493



NON-PROFITS / COMMUNITY SERVICE

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
12-009-03 KVCOG Membership					\$ 3,914
12-009-04 Family Violence	\$ 1,060	\$ 1,060	\$ 1,060		\$ 1,060
12-009-05 Legion 186	\$ 225	\$ 225	\$ 225	\$ 225	\$ 225
12-009-07 KVCAP Head Start	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
12-009-09 Spectrum Generations	\$ 1,886	\$ 1,890	\$ 1,886	\$ 1,886	\$ 1,886
12-009-12 Food Bank	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000
12-009-13 Hospice	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
12-009-14 Police Athletic League(PAL)					\$ 13,000
12-009-26 KVCAP Transit	\$ 525	\$ 525	\$ 525		\$ 525
12-009-31 Snowmobile Club					\$ 850
					Article 20
TOTAL	\$ 6,696	\$ 6,700	\$ 6,696	\$ 4,111	\$ 24,460

Police Athletic League (PAL) and Snowmobile Club moved from Recreation Budget to Non-Profits Budget.

KVCOG Membership moved from Administrative Budget to Non-Profits Budget.

COMMITTEES

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
24-016-02 Econ. Dev. Committee	\$ 1,109	\$ 500	\$ 250	\$ 205	\$ 250
24-016-03 Budget Committee		\$ 1,000	\$ 250	\$ 207	\$ 250
					Article 23
TOTAL	\$ 1,109	\$ 1,500	\$ 500	\$ 412	\$ 500

ANIMAL CONTROL

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
14-002-08 Supplies	\$ 250	\$ 250	\$ 350	\$ 105	\$ 350
14-002-12 Travel	\$ 1,800	\$ 1,800	\$ 1,200	\$ 677	\$ 1,000
14-002-13 Training	\$ 200	\$ 200	\$ 200		\$ 200
14-002-49 Pager	\$ 150	\$ 150	\$ 150	\$ 150	\$ 194
14-005-07 Animal Shots	\$ 280	\$ 280	\$ 280		\$ 280
14-005-09 Animal Hospital	\$ 300	\$ 300	\$ 300		\$ 300
14-006-17 ACO	\$ 3,720	\$ 3,085	\$ 3,900	\$ 1,800	\$ 3,600
14-009-01 Humane Society	\$ 4,000	\$ 4,200	\$ 4,725	\$ 3,354	\$ 4,200
					Article 11
TOTAL	\$ 10,700	\$ 10,265	\$ 11,105	\$ 6,086	\$ 10,124

DEBT SERVICE

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
13-010-08 Fire Dept. Bank Note	\$ 37,100	\$ 37,100	\$ 37,100	\$ 37,100	\$ 37,100
13-010-09 Fire Dept. Interest	\$ 8,225	\$ 8,255	\$ 7,385	\$ 6,400	\$ 6,520
13-099-09 Kenn. Develop. (First Park)	\$ 12,102	\$ 12,102	\$ 15,494	\$ 7,747	\$ 17,044
Police Cruisers (2-each)					\$ 16,000
					Article 17
TOTAL	\$ 57,427	\$ 57,427	\$ 59,979	\$ 51,247	\$ 76,664



RECREATION

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
16-001-02	Part Time(Jt Share w/High)	\$ -	\$ 3,000	\$ 3,000	\$ 3,375	\$ 3,069
16-001-25	Social Security Match					\$ 191
16-001-26	Medicare Match					\$ 45
16-002-03	Mill Site Electricity	\$ -		\$ 153	\$ 107	\$ 200
16-007-01	Building/Grounds	\$ 11,000	\$ 9,000	\$ 9,000	\$ 3,712	\$ 9,000
16-007-09	Toilets	\$ 1,785	\$ 1,985	\$ 1,575	\$ 1,172	\$ 1,575
16-007-10	Tree Trimming/Removal	\$ 2,900	\$ 1,000	\$ 1,000	\$ 275	\$ 1,000
16-009-14	Police Athletic League PAL	\$ 11,000	\$ 12,500	\$ 13,000	\$ -	
16-009-23	Administration	\$ 300	\$ 100	\$ 154	\$ -	\$ 50
16-009-31	Snowmobile Club		\$ 850	\$ 850	\$ 850	
16-009-33	Farmers Market			\$ 18	\$ -	
16-020-12	Fencing	\$ 600	\$ 600	\$ 700	\$ -	\$ 700
16-020-15	Dugouts	\$ 600	\$ 300	\$ 300	\$ -	\$ 600
16-020-16	Bleachers	\$ 300	\$ 600	\$ 600	\$ -	\$ 300
						Article 21
TOTAL		\$ 28,485	\$ 29,935	\$ 30,350	\$ 9,491	\$ 16,730

NOTE: PAL & Snowmobile Club moved to Non-Profit Account 12-009-14 PAL and 12-009-31 Snowmobile Club

GENERAL ASSISTANCE

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
17-001-20	Administrator	\$ 1,000	\$ 1,000	\$ 1,000	\$ 846	\$ 1,023
17-001-25	Social Security Match					\$ 64
17-001-26	Medicare Match					\$ 15
17-002-37	Misc Supplies	\$ 50	\$ 50	\$ 50	\$ 36	\$ 50
17-011-02	Heating Fuel	\$ 1,500	\$ 2,500	\$ 2,500	\$ 9,668	\$ 7,000
17-011-03	Electricity	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,978	\$ 2,500
17-011-04	Rent	\$ 3,200	\$ 3,200	\$ 3,200	\$ 7,023	\$ 6,500
17-011-05	Food/Personal Hygiene	\$ 1,000	\$ 600	\$ 600	\$ 195	\$ 600
17-011-06	Burial	\$ 785	\$ 785	\$ 785		\$ 900
17-011-13	Training	\$ 300	\$ 300	\$ 300	\$ 20	\$ 300
						Article 7
TOTAL		\$ 8,835	\$ 9,435	\$ 9,435	\$ 19,766	\$ 18,952

INSURANCES

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
19-012-01	Workers Comp	\$ 17,000	\$ 17,000	\$ 20,602	\$ 19,066	\$ 22,589
19-012-02	Personal Liability	\$ 7,013	\$ 7,013	\$ 7,945	\$ 6,460	\$ 8,343
19-012-03	Unemployment	\$ 6,000	\$ 6,000	\$ 5,050	\$ 3,612	\$ 4,396
19-012-04	Vehicles	\$ 7,033	\$ 7,033	\$ 8,054	\$ 7,808	\$ 8,457
19-012-05	Insurance Deductable	\$ 10,000	\$ 10,000	\$ 10,000	\$ 1,418	\$ 5,000
19-012-06	Liability	\$ 12,100	\$ 12,100	\$ 13,537	\$ 12,528	\$ 14,214
						Article 18
TOTAL		\$ 59,146	\$ 59,146	\$ 65,188	\$ 50,892	\$ 62,999

**ELECTIONS**

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
21-001-03 Overtime					\$ 1,229
21-001-06 Ballot Clerks					\$ 2,400
21-001-25 Social Security Match					\$ 225
21-001-26 Medicare Match					\$ 57
21-002-40 Ballot Printing					\$ 1,000
21-002-43 Town Report					\$ 4,700
21-002-60 Town Meeting					\$ 1,000
					Article 24
TOTAL					\$ 10,611

CEMETERY

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
20-001-01 Wages	\$ 2,000		\$ 1,000	\$ -	\$ 1,023
20-001-23 Sexton	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,790	\$ 2,558
20-001-25 Social Security Match					\$ 223
20-001-26 Medicare Match					\$ 52
20-006-09 Mowing/Trimming	\$ 8,700	\$ 8,500	\$ 7,500	\$ 4,779	\$ 4,800
20-007-04 Grounds/Land	\$ 3,500	\$ 5,500	\$ 2,400	\$ 40	\$ 2,300
20-007-05 Headstones	\$ 7,000	\$ -			
20-007-10 Tree Removal/Trim	\$ 800	\$ 500			
20-009-17 Riverview Assoc.	\$ 600	\$ 600	\$ 600	\$ 153	\$ 600
20-020-32 Cem Restoration		\$ 35,000			
					Article 22
TOTAL	\$ 25,100	\$ 52,600	\$ 14,000	\$ 6,762	\$ 11,556

ROAD RECONSTRUCTION / PAVING

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
26-020-20 Road Reconstruction / Paving					\$ 190,000.00
					Article 25
TOTAL					\$ 190,000.00

STREET LIGHTS

ACCOUNT #	APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	EXPENDED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
27-005-04 Street Lights 110 each					\$ 18,480
					Article 15
TOTAL					\$ 18,480

Street Lights were moved from the General Government Protection Account # 03-005-04

Average monthly cost per street light = \$14.00 x 110 street lights = \$1,540 x 12 months = \$ 18,480



REVENUES

ACCOUNT #		APPROVED 2005/2006 BUDGET	APPROVED 2006/2007 BUDGET	APPROVED 2007/2008 BUDGET	RECEIVED 2007/2008 as of 5/1/08	REQUEST 2008/2009 BUDGET
01-301	Tax Interest	\$ 24,000	\$ 24,000	\$ 12,000	\$ 8,483	\$ 14,000
01-302	Bank Interest	\$ 2,000	\$ 10,000	\$ 10,000	\$ 10,957	\$ 10,000
01-303	CD Interest	\$ 10,000	\$ 5,000	\$ 1,000	\$ -	\$ 1,000
01-309	Boat Excise	\$ 3,000	\$ 3,000	\$ 2,500	\$ 1,180	\$ 2,600
01-310	MV Excise	\$ 400,000	\$ 406,000	\$ 440,000	\$ 386,490	\$ 450,000
01-311	Hunting/Fishing	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,040	\$ 1,700
01-312	RV Fee	\$ 1,050	\$ 1,050	\$ 900	\$ 616	\$ 900
01-313	Snow Reg. Reimbrs	\$ 1,700	\$ 1,700	\$ 1,700	\$ 1,966	\$ 1,500
01-314	Dog Fees	\$ 600	\$ 600	\$ 400	\$ 436	\$ 450
01-315	MV Agent Fee	\$ 13,000	\$ 13,000	\$ 13,000	\$ 9,264	\$ 12,000
01-316	Lien Fee	\$ 9,000	\$ 9,000	\$ 10,000	\$ 6,070	\$ 9,000
01-317	Cable TV Fee	\$ 10,000	\$ 10,000	\$ 10,000	\$ 12,629	\$ 12,000
01-319	Plumbing Inspect	\$ 2,500	\$ 2,500	\$ 2,500	\$ 1,743	\$ 2,300
01-320	Land/Build Permits	\$ 500	\$ 2,000	\$ 700	\$ 360	\$ 600
01-321	Copier	\$ 400	\$ 400	\$ 400	\$ 829	\$ 600
01-322	Fax Machine	\$ 100	\$ 200	\$ 200	\$ 380	\$ 350
01-323	Vital Records	\$ 1,800	\$ 1,800	\$ 1,800	\$ 2,503	\$ 2,000
01-324	Banquest Hall	\$ 1,600	\$ 1,600	\$ 1,800	\$ 2,235	\$ 2,000
01-336	Conceal Weap. Prmt	\$ 150	\$ 150	\$ 150	\$ 145	\$ 150
01-350	First Park			\$ 3,950	\$ 6,732	\$ 7,000
01-999	Miscellaneous	\$ 45,000	\$ 2,300	\$ 1,500	\$ 26,288	\$ 4,000
04-001	Ambulance	\$ 56,000	\$ 60,000	\$ 80,500	\$ 57,404	\$ 90,000
10-001	Library	\$ 1,200	\$ 1,200	\$ 1,000	\$ 526	\$ 500
11-001	Transfer Station	\$ 211,000	\$ 235,000	\$ 240,000	\$ 214,805	\$ 250,000
20-001	Cemeteries	\$ 1,500	\$ 1,500	\$ 1,500	\$ 3,818	\$ 2,000
99-001	Surplus Transfer to G.Fund					\$ 135,000
Article 27						
TOTAL MUNICIPAL REVENUES		\$ 797,800	\$ 797,700	\$ 839,200	\$ 756,899	\$ 1,011,650
STATE REVENUES						
01-330	TREE GROWTH	\$ 17,800	\$ 13,500	\$ 11,700	\$ -	\$ 11,000
01-331	VETERAN REIMBRS	\$ 954	\$ 1,200	\$ 1,200	\$ 1,031	\$ 1,200
01-333	GEN'L ASSISTANCE	\$ -	\$ 2,200	\$ 4,500	\$ 8,371	\$ 9,000
01-334	STATE REVENUE SHAR	\$ 290,634	\$ 335,000	\$ 325,000	\$ 251,591	\$ 325,000
01-337	ROAD ASSISTANCE	\$ 62,000	\$ 66,000	\$ 66,000	\$ 50,211	\$ 66,000
01-335	HOMESTEAD EXEMPT.			\$ 81,735	\$ 79,114	\$ 78,000
TOTAL STATE REVENUES		\$ 371,388	\$ 417,900	\$ 490,135	\$ 390,318	\$ 490,200
GRAND TOTAL		\$ 1,169,188	\$ 1,215,600	\$ 1,329,335	\$ 1,147,213	\$ 1,501,850



TOWN MEETING WARRANT

TOWN OF CLINTON

Tuesday, June 10, 2008

To: Gary Petley, a resident of the Town of Clinton, County of Kennebec, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Clinton in said county and state, qualified by law to vote in town affairs, to vote in the Town of Clinton, at the Clinton Town Office, located at 27 Baker Street, on Tuesday the 10th day of June, AD 2008 from 8:00 AM to 8:00 PM, then and there to act upon the following articles to wit:

Article 1: To elect a moderator.

Article 2: To elect all municipal officers, library trustees, and school board members as are required to be elected.

Article 3: Shall the Town of Clinton vote to approve a Community Development Block Grant application for the Community Enterprise Grant program for the Mill Site Park in the amount of \$150,000, and to submit same to the Department of Economic and Community Development and if said program is approved, to authorize the municipal officers to accept said funds, to make such assurances, assume such responsibilities, and exercise such authority as are necessary and reasonable to implement such programs. Furthermore, the Town of Clinton is cognizant of the requirement that should the intended National Objective of the CDBG program not be met all CDBG funds must be repaid to the State of Maine CDBG program.

Selectmen Recommend: Yes

**Grant Funds of \$150,000 has been set aside for the Town of Clinton Mill Site Park project. The Office of Community Development (OCD) has invited the Town of Clinton into the project development phase of the application process and has reserved \$150,000 for the project. There is no requirement for matching funds from the Town of Clinton. The Town of Clinton does meet the intended National Objective of eliminating a blighted condition in town.*

Article 4: To see if the town will vote to raise and appropriate the sum of \$224,772 for the Administrative Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the Operation of the Town Office, collection of taxes and fees, vehicle registration, voter registration, assessing services, paying town bills, payroll services for all town employees, maintaining all town records and overall coordination of all town services.*



Article 5: To see if the town will vote to raise and appropriate the sum of \$14,978 for the Town Hall Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for heat, lights, water, sewer, cleaning and maintenance of the Town Office Building.*

Article 6: To see if the town will vote to raise and appropriate the sum of \$ 31,984 for the Code Enforcement Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for State Law required positions of part time Code Enforcement Officer, building inspector, plumbing inspector and health officer.*

Article 7: To see if the town will vote to raise and appropriate the sum of \$ 18,952 for the General Assistance Account.

Selectmen & Budget Committee Recommend: Yes

**Funding allows the municipality to assist people who are in an emergency situation if they meet the financial guidelines establish by the state. Areas of assistance are Heat, Electricity, Burial, Rent, & Food.*

Article 8: To see if the town will vote to raise and appropriate the sum of \$325,793 for the Fire/EMS Department Account.

Selectmen & Budget Committee Recommend: Yes

**Funding covers the Maintenance & Operation of the Fire and Ambulance Service, which includes Full-time Employees (4) and part time employees (25), maintenance and upgrades to associated fire equipment and fire station.*

Article 9: To see if the town will vote to raise and appropriate the sum of \$199,256 for the Police Department Account.

Selectmen & Budget Committee Recommend: Yes

**Funding allows the town the opportunity to have a local presence strictly for use by the taxpayers of this community for Police Services.*

Article 10: To see if the town will vote to raise and appropriate the sum of \$15,500 for E-911 Fire / Police Dispatch Services.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the State Mandated regional dispatch system.*



Article 11: To see if the town will vote to raise and appropriate the sum of \$10,124 for the Animal Control Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the contracted Animal Control Officer to assist the town with Domestic Animal issues.*

Article 12: To see if the town will vote to raise and appropriate the sum of \$350,930 for the Highway Department Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for winter snowplowing/snow removal and general maintenance of existing roads, which includes pot hole repair, gravel replacement, culvert and ditching work, brush cutting, sign placement etc.*

Article 13: To see if the Town will vote to raise and appropriate the sum of \$378,493 for the Transfer Station Account.

Selectmen & Budget Committee Recommend: Yes

**Funding allows the municipalities of Benton and Clinton to dispose of Solid Waste (Household Trash) at no cost, encourages recycling and allows people the opportunity to dispose of other materials for a fee. The Town of Benton reimburses the Town of Clinton for 45% of the Transfer Station budget.*

Article 14: To see if the town will vote to raise and appropriate the sum of \$50,635 for the Library Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the general operation of the library and takes care of paying personnel, purchase of books and periodicals, general maintenance, payment of heat and lights etc.*

Article 15: To see if the town will vote to raise and appropriate the sum of \$18,480 for the Street Lights Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the electricity to light 110 Street Lights for public safety.*



Article 16: To see if the town will vote to replace the current 2 high mileage, worn out and maintenance dependent police cruisers through a 3-Year Municipal Lease / Purchase Law Enforcement Package Agreement to eliminate a financial and public safety liability to the town due to unsafe police cruisers.

Selectmen and Budget Committee Recommend: Yes

**The current police cruisers are at the end of their life cycle for safe law enforcement work, not only to the police officers but to the safety of the public as well. The advantages of a Municipal Lease / Purchase are: 1. obtain needed police cruisers at current prices, while taking advantage of tax-exempt low interest rates and avoiding large lump-sum expenditures. 2. Accumulates equity with every installment and realize ownership with a final payment of \$1.00 at lease end. 3. Maximize limited budget funds as only the current year's lease payment are included in the budget. 4. Avoids the repercussion of a tax increase or the expense and complexity of a bond issue to finance vehicle acquisitions. 5. No down payment or security deposits are required and there is no pre-payment penalty. 6. ends the financial and operational struggle of keeping worn-out vehicles in service.*

Article 17: To see if the town will vote to raise and appropriate the sum of \$76,664 for the Debt Service Account.

Selectmen Recommend and Budget Committee Recommend: Yes

**Funding is for the Fire Station Debt and the Town's share of First Park in Oakland and 2 Police Cruisers Lease Purchase.*

Article 18: To see if the town will vote to raise and appropriate the sum of \$62,999 for the Insurance Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for Worker's Compensation, Unemployment, Personal Liability, Vehicle Liability, Buildings and General Liability insurance programs to cover the Town and in some cases Elected and Appointed Officials who provide services to the town.*

Article 19: To see if the town will vote to raise and appropriate the sum of \$500 for the Planning and Appeals Board Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is used for training of each respective group.*

Article 20: To see if the town will vote to raise and appropriate the sum of \$24,460 for the Non Profit Community Service Account.

Selectmen Recommend: Yes

Budget Committee Recommend: \$20,546

**Funding is for various nonprofit groups to assist Clinton residents with Transportation, Food, and other services i.e.: Hospice Care, Senior Citizen support, Child & Family Counseling Service and American Flags for veterans graves on Memorial Day, Police Athletic League (PAL), snow mobile club and Kennebec Valley Council of Governments (added by the Board of Selectmen).*

Article 21: To see if the town will vote to raise and appropriate the sum of \$16,730 for the Recreation Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the efforts by the Parks & Recreation Board for upkeep of trees and park facilities within the community.*

Article 22: To see if the town will vote to raise and appropriate the sum of \$11,556 for the Cemetery Account.

Selectmen & Budget Committee Recommend: Yes

**Funding is for the Cemetery Committee to maintain and repair the (7) cemeteries in Clinton.*

Article 23: To see if the town will vote to raise and appropriate the sum of \$500 for operating needs of the Budget / Economic Development Committees.

Selectmen & Budget Committee Recommend: Yes

**Funding use by the Budget Committee for paper, books to work on the budget preparation and the EDC when needed to work towards developing economic opportunities for companies when an interest is shown in Clinton, also used to assist in publicizing Clinton and what it can or has to offer new businesses.*

Article 24: To see if the town will vote to raise and appropriate the sum of \$10,611 for the Elections Account.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the running of the Town Meeting elections and warrant articles secret ballot voting, and the Presidential Election on November 4, 2008. Costs include pay for ballot clerks, printing of ballots, required mailings for elections, and printing the annual report.*



Article 25: To see if the town will vote to raise and appropriate the sum of \$190,000 for road reconstruction / paving for the following roads: Bellsqueeze Road gravel section, Church Street, Lamb Avenue, Morrison Avenue #2, Pearl Street, Railroad Street, Spring Street, Victor Lane, Winn Avenue in the first year of the 18-year Road Reconstruction Paving Strategies Plan.

Selectmen and Budget Committee Recommend: Yes

**Funding is for the first year implementation of the 18-year road reconstruction / paving strategies plan for all 44 miles of local roads in Clinton.*

Article 26: To see if the Town will vote to increase the tax cap limit by \$190,000 to fund the road reconstruction / paving for Bellsqueeze Road gravel section, Church Street, Lamb Avenue, Morrison Avenue #2, Pearl Street, Railroad Street, Spring Street, Victor Lane, and Winn Avenue in the first year of the 18-Year Road Reconstruction Paving Strategies Plan.

Selectmen and Budget Committee Recommend: Yes

**Increasing the tax cap limit will allow the road reconstruction / paving to be funded as an annual maintenance item in the budget.*

Article 27: To see if the town will vote to collect and expend the sum of \$1,011,650 in anticipated revenue to reduce the amount raised by taxation.

Selectmen & Budget Committee Recommend: Yes

Article 28: To see if the town will vote to charge 7.00% interest on unpaid taxes after October 1, 2008 for the first half of the property taxes that are due and payable, and interest on unpaid taxes after April 1, 2009 for the second half of the property taxes that are due and payable.

Selectmen Recommend: Yes

**Note*: maximum set by the state to charge is 11.00%.*

Article 29: To see if the town will vote to set the interest rate of 3.00% to be paid by the town on abated taxes pursuant to 36 M.R.S.A. § 710 to pay tax abatements and applicable interest granted during the fiscal year.

Selectmen Recommend: Yes

Article 30: To see if the town will vote to authorize the Selectmen to reduce the amount required to be raised from property taxes by drawing on the Undesignated Fund Balance.

Selectmen Recommend: Yes

Article 31: Shall Section 9 Enforcement of the Enhanced 911 Ordinance, Town of Clinton, enacted March 27, 1997, be amended to add the Clinton Police Department for enforcement and a civil fine of \$50.00 for non-compliance of the Ordinance.

Selectmen Recommend: Yes



Article 32: To see if the Town will vote to transfer and appropriate the sum of \$8,000 from the Undesignated Fund Balance for the Capital Reserve Account for the Town Hall Roof.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the future re-roofing of the Town Office Roof System with Shingles or Metal Roofing.*

Article 33: To see if the Town will vote to transfer and appropriate the sum of \$3,000 from the Undesignated Fund Balance for the Capital Reserve Account for the Fire Department Communications Upgrade.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the future replacement of the current communications systems.*

Article 34: To see if the Town will vote to transfer and appropriate the sum of \$6,000 from the Undesignated Fund Balance for the Capital Reserve Account for the Fire Department's Turn Out Gear.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the replacement of the Fire Department's Turn Out Gear for each fireman.*

Article 35: To see if the Town will vote to transfer and appropriate the sum of \$9,000 from the Undesignated Fund Balance for replacement of 3 concrete slabs at the Transfer Station / Recycling Center.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus for the replacement this year of the 40' x 14' concrete slab in front of the storage building, 30' x 16' concrete slab for Box # 4, and 20' x 14' concrete slab with skid plate for the compactor Box # 6.*

Article 36: To see if the Town will vote to transfer and appropriate the sum of \$2,000 from the Undesignated Fund Balance to the Capital Reserve Account for Transfer Station / Recycling Forklift.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the future replacement of the Forklift.*

Article 37: To see if the Town will vote to transfer and appropriate the sum of \$2,000 from the Undesignated Fund Balance to the Capital Reserve Account for Transfer Station / Recycling Center Bailer.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the future replacement of the bailer for the recycling center.*



Article 38: To see if the Town will vote to transfer and appropriate the sum of \$8,000 from the Undesignated Fund Balance to the Capital Reserve Account for Transfer Station / Recycling Center Backhoe / Loader.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the future replacement of the 1993 Backhoe / Loader for the Transfer Station.*

Article 39: To see if the Town will vote to transfer and appropriate the sum of \$15,000 from the Undesignated Fund Balance to the Capital Reserve Account for the future replacement of the Highway Department Sidewalk Tractor.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to the reserve account for the future replacement of the 1993 sidewalk tractor.*

Article 40: To see if the Town will vote to transfer and appropriate the sum of \$20,000 from the Undesignated Fund Balance to the Capital Reserve Account for the future replacement of the Highway Department Backhoe / Loader.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to the reserve account for the future replacement of the 2000 Backhoe / Loader.*

Article 41: To see if the Town will vote to transfer and appropriate the sum of \$2,000 from the Undesignated Fund Balance to a Capital Reserve Account for the future replacement of the Highway Department Sander / Hopper.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the future replacement of the sander / hopper for spreading sand and salt for snow removal operations.*

Article 42: To see if the Town will vote to transfer and appropriate the sum of \$5,000 from the Undesignated Fund Balance to a Capital Reserve Account for the Repairs to the Headstones in the Town's seven cemeteries.

Selectmen and Budget Committee Recommend: Yes

**Funding transfers money from surplus to a reserve account for the future repairs to the headstones in the Town's seven cemeteries as recommended by the Cemetery Committee.*

VOTE

June 10, 2008

8:00 AM TO 8:00 PM

TOWN OFFICE • BANQUET HALL
27 BAKER STREET, CLINTON, MAINE